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1975-1976

FINANCIAL REPORT

For the Fiscal Year Ended June 30, 1976

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COUNTY OF STANISLAUS

STATE OF CALIFORNIA

Compiled by

ROBERT E. HUBBARD
County Auditor-Controller

JACK E. NEWELL
Assistant County Auditor-Controller

UC-NRLF
C 2 836 079

OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Gentlemen:

The annual Financial Report of Stanislaus County, State of California, for the fiscal year July 1, 1975, through June 30, 1976, is compiled and submitted in accordance with the provisions of Section 25253 of the California Government Code.

CONTENTS OF REPORT

The report consists of three major sections as follows:

Introductory Section

This section contains the letter of transmittal which cites legal and policy requirements, and mentions major changes and substantive highlights of this financial report. Also found here are the Directory of Elective and Appointive Officers, the Table of Contents, and the County Organization Chart.

Financial Section

The operations of Stanislaus County for the fiscal year and the financial condition as of June 30, 1976, are shown here.

This section is divided into parts which reflect the financial activity of a specific group of funds, such as general county funds, trust funds, special districts, and school funds. Each part, where applicable, consists of the following: a balance sheet of its funds; a statement of changes in fund balances; a reconciliation of cash balances, including receipts and disbursements; and a statement of fund revenues and expenditures. The combined balance sheet for each group of funds is in turn reflected in the "All Funds Combined Balance Sheet" shown in the Consolidated Summary Statements.

The treasurer's accountability for cash in the County Treasury is the first exhibit of this financial section.

Statistical Section

This portion of the report contains information of general interest to the reader, including comparative tables for ten-year periods of expenditures, revenues, assessed valuation, tax charges and rates, and population.

Also shown in this section is information pertaining to the County Employees' Retirement System. Transactions for this system are recorded in the Employer's Retirement Trust Fund. The audited balance sheet shown here reflects a calendar year basis under which the Retirement System records are maintained.

ACCOUNTING RESPONSIBILITY AND METHODS

The Auditor-Controller, an elected official, is the chief accounting officer of the county. He is responsible for the maintenance of accounting records and the preparation of financial reports for the county. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

A modified cash system of accounting is maintained for the county operating and special revenue funds, special district funds under control of the Board of Supervisors, and intragovernmental service funds.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

Federal Manpower Program funds are included as part of the County Operating and Special Revenue Funds.

SUBSTANTIVE HIGHLIGHTS

Several areas of improvement in the annual report should be noted. The Auditor's Exhibit II, Schedules D and E, have been expanded to offer greater detail for County Operating Funds.

Adjustments in Estimated Revenues, approved by the Board of Supervisors during the year, are shown separately from other budgeted amounts. Revenues are also presented grouped by department and function, as well as by type and fund.

Appropriations now reflect separately the encumbrances brought forward from the prior year. Expenditures have been reported with fixed assets separated from operating costs. This makes it possible to reconcile further the fixed asset expenditures with the report of General Fixed Assets, shown in Auditor's Exhibit VI, Schedule B.

This annual report, with its expanded detail, is being published substantially earlier than in previous years. Thus, the report is of more value to the persons who require the information, including the Grand Jury auditors who must have it for timely completion of their work.

These improvements are possible primarily because you approved an earlier request by the Auditor-Controller to install our computerized accounting system.

In closing, it may be noted that the County General Fund Balance Available at June 30, 1976, is $7,975,129.55--an increase of $245,084.81 (or 3%) over the previous year.

Respectfully submitted,

Robert E. Hubbard

ROBERT E. HUBBARD
AUDITOR-CONTROLLER

REH:ml

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

Elective Officers

Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Jeremy C. Cook
Judge, Superior Court Department No. 3	William Zeff
Judge, Superior Court Department No. 4	Francis W. Halley
Judge, Superior Court Department No. 5	Gerald V. Underwood
Judge, Superior Court Department No. 6	Norman S. Reid
State Senator	Clare L. Berryhill
Assemblyman	John E. Thurman, Jr.
Supervisor, District No. 1	Haig Arakelian, Jr.
Supervisor, District No. 2	Joash E. Paul
Supervisor, District No. 3	William C. Ulm
Supervisor, District No. 4	Raymond Simon
Supervisor, District No. 5	James J. Franzen
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Auditor-Controller	Robert E. Hubbard
Assessor	K. V. Broadwell
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Steve Nelson
Superintendent of Schools	Neal E. Wade
Judge, Modesto Municipal Court Department No. 1	Carson N. Taylor
Judge, Modesto Municipal Court Department No. 2	Bert M. Carner, Jr.
Judge, Modesto Municipal Court Department No. 3	Donald B. Cantwell
Judge, Modesto Municipal Court Department No. 4	Hugh Rose III
Judge, Modesto Municipal Court Department No. 5	Charles V. Stone
Judge, Newman-Patterson Judicial District	Reuben Swanson
Judge, Oakdale-Waterford Judicial District	Robert C. Deabenderfer
Judge, Riverbank Judicial District	Walter R. Hayes
Judge, Turlock Judicial District	J. Augustus Accurso
Constable, Newman-Patterson Judicial District	Edward Lisota
Constable, Oakdale-Waterford Judicial District	Rae Coslet
Constable, Riverbank Judicial District	Robert E. Hutcheson
Constable, Turlock Judicial District	Charles Naff
Marshal, Modesto Judicial District	Robert M. Earl

Appointive Officers

Buildings and Grounds Superintendent	Howard Selby
Chief Administrative Officer	George Gaekle
County Agricultural Commissioner	Stanley D. Ray
County Counsel	Gilbert Boyne
County Fire Warden	William Evers
County Librarian	Oscar W. J. Smaalders
County Probation Officer	Dale J. Graver
County Welfare Director	Wesley Jones
Criminal Justice Program Coordinator	Dean C. Hill
Director of Data Processing	DeGrey L. Dixon
Director of Animal Control	Lynn Wood
Director of Mental Health Services	Robert Neher
Director of Planning	Robert L. Davis, Jr.
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Health Officer	Robert W. Watson, M.D.
Honor Farm Director	Lynn Wood
Hospital Administrator	Ronald A. Pavellas
Park Director	William L. Tiernan
Personnel Officer	Charles J. Brown
Public Defender	Dallas Cole
Public Guardian	Lynn Wood
Purchasing Agent	Willard F. Stambaugh
Safety and Civil Defense Coordinator	Robert Fries
Sealer of Weights and Measures	Stanley D. Ray
Veterans' Service Director	Ira E. Wilson

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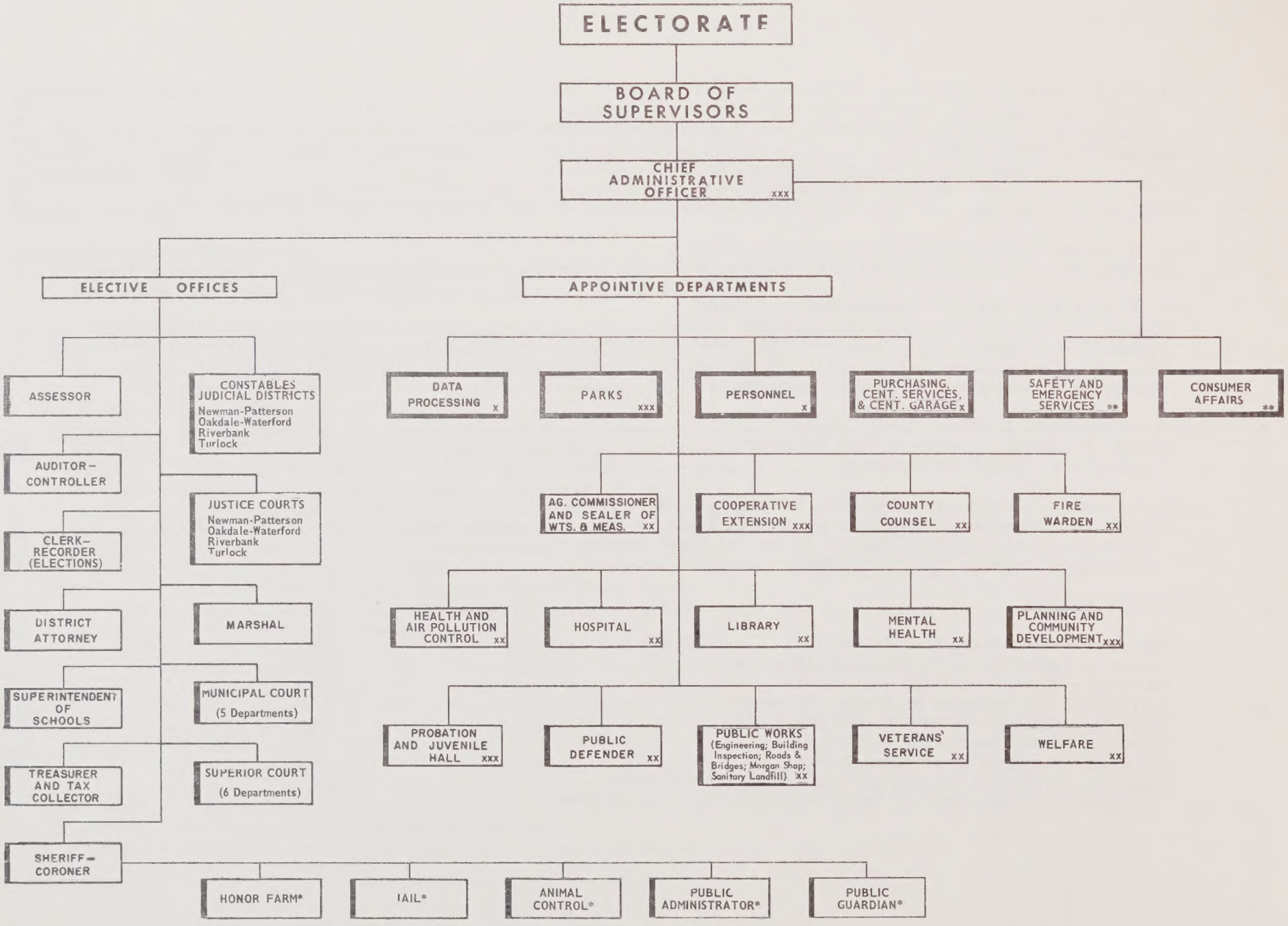
ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



LEGEND

x Department Head Appointed by Chief Administrative Officer

xx Department Head Appointed by Board of Supervisors with recommendation of C.A.O.

xxx Department Head Appointed in accordance with Law or Ordinance.

*Division of Sheriff

**Division of CAO

Budgetary Control by C.A.O.

Under Direct Supervision of C.A.O.

1012-13 1-76

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1976

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:

County Operating and Special Revenue Funds	(Exhibit II)		$ 16,035,492.09	
Intragovernmental Service Funds	(Exhibit III)		612,775.44	
Enterprise Funds	(Exhibit IV)		222,230.60	
Highway and Bridge Bond Funds	(Exhibit V)		652,162.98	
Suspense and Clearing Accounts	(Exhibit VII)		1,970,674.75	
Trust Funds	(Exhibit VIII)		4,829,908.76	
Special District Funds	(Exhibit IX)		2,505,937.75	
School Funds	(Exhibit X)		20,122,711.51	
Total Auditor's Cash in Treasury	(Exhibit I)			$ 46,951,893.88

TREASURER'S ACCOUNTING:

Cash on Hand			$ 106,309.28	
Cash in Banks:				
Active Accounts	(Schedule A)	$ 4,216,239.32		
Inactive Accounts	(Schedule A)	44,285,884.00		
Investments:			48,502,123.32	
Securities		10,751,193.75		
Hills Ferry Cemetery Endowment		443.76		
Patterson Cemetery Endowment		15,929.61		
County Bonds		11,000.00		
Warrants		2,674.62	10,781,241.74	
Total Treasurer's Cash Balance			$ 59,389,674.34	
Less: Outstanding Warrants	(Auditor's Exhibit I)		$ 12,437,780.46	
Treasurer's Adjusted Balance				$ 46,951,893.88

TREASURER'S EXHIBIT I
SCHEDULE A

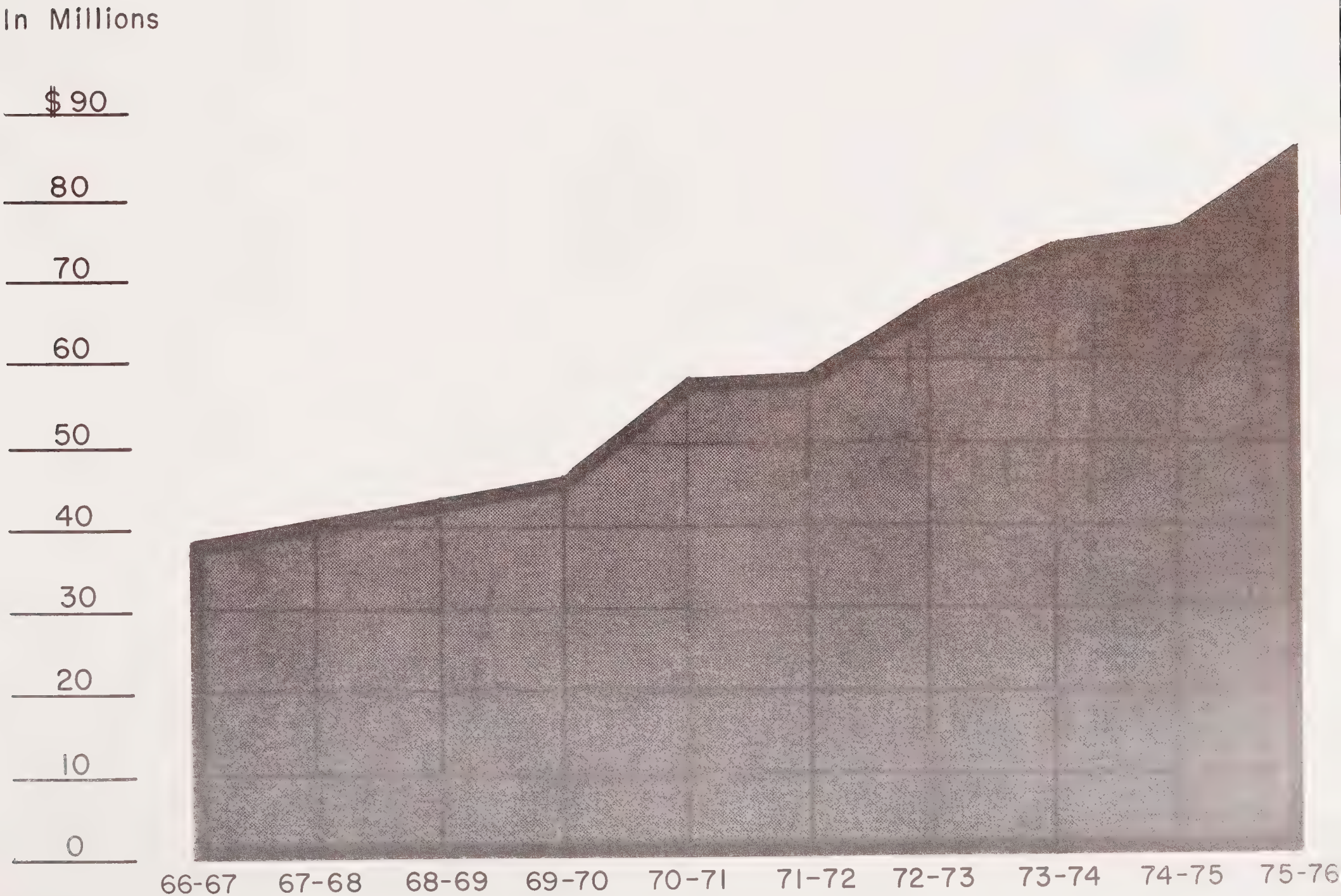
CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1976

Bank	Amount of Deposit		
	Active	Inactive	Total
American National			
Modesto		$ 500,000.00	$ 500,000.00
Bank of America			
Modesto (Tenth Street)		9,941,233.00	
Modesto (Westside)		200,000.00	
Oakdale		200,000.00	
Turlock		4,100,000.00	14,441,233.00
Bank of California			
Ceres		$ 2,034,651.00	
Modesto (Twelfth & J)		500,000.00	
Modesto (Westside)		260,000.00	
Turlock		1,500,000.00	4,294,651.00
Center State Bank			
Modesto		$ 200,000.00	200,000.00
Central Bank			
Modesto		$ 500,000.00	
Modesto (La Loma)		1,325,000.00	
Hughson		175,000.00	
Waterford		100,000.00	2,100,000.00
Crocker National Bank			
Modesto (Tenth & I)		$ 2,000,000.00	2,000,000.00
Delta National Bank			
Riverbank		$ 250,000.00	250,000.00
Farmers & Merchants Bank			
Modesto (McHenry Village)		$ 500,000.00	500,000.00
Lloyd's Bank of California			
Crows Landing		$ 100,000.00	
Newman		700,000.00	
Patterson		600,000.00	1,400,000.00
Security Pacific Bank			
Modesto (Fourteenth & J)		$ 1,250,000.00	
Turlock		1,450,000.00	2,700,000.00
United California Bank			
Ceres		$ 200,000.00	
Modesto	$ 3,816,477.60	10,500,000.00	
Oakdale		100,000.00	
Turlock		350,000.00	14,966,477.60
Wells Fargo Bank			
Modesto (Eleventh & K)	$ 399,761.72	$ 3,250,000.00	
Modesto (McHenry Branch)		300,000.00	
Oakdale		500,000.00	
Turlock		700,000.00	5,149,761.72
TOTAL BANK DEPOSITS	$ 4,216,239.32	$ 44,285,884.00	48,502,123.32

CONSOLIDATED SUMMARY STATEMENTS

TOTAL COUNTY ASSETS

Last 10 Fiscal Years



ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1976

	Total	Operating & Special Revenue Funds (Except Bond) Exhibit II	Intragovernmental Service Funds Exhibit III	Enterprise Funds Exhibit IV	Highway & Bridge Bond Fund Exhibit V
ASSETS					
Cash in Treasury	$ 46,951,893.88	$ 16,035,492.09	$ 612,775.44	$ 222,230.60	$ 652,162.98
Imprest Cash	126,707.00	126,332.00		200.00	
Accounts Receivable	1,305,949.88	1,276,571.18		29,378.70	
Loans and Advances Receivable	211,152.26	211,152.26			
Advances to Other Funds	1,049,981.04	1,049,981.04			
Deposits with Others	627,746.65	627,746.65			
Inventory--Materials and Supplies, Shop	548,019.44	408,148.19	139,871.25		
Land	3,427,776.10			362,710.90	
Reserve for Amortization	(144,600.00)			(144,600.00)	
Structures and Improvements	23,448,977.30		62,963.27	106,800.68	
Reserve for Depreciation	(78,883.12)		(34,231.98)	(44,651.14)	
Equipment	5,498,058.38		1,177,220.54	6,383.74	
Reserve for Depreciation	(702,067.48)		(700,883.04)	(1,184.44)	
Deferred Debits	950,721.19	477,331.70		473,389.49	
Future Bond and Interest Requirements	1,719,780.00				
Total	$ 84,941,212.52	$ 20,212,755.11	$ 1,257,715.48	$ 1,010,658.53	$ 652,162.98
LIABILITIES AND EQUITIES					
Accounts Payable--Current	$ 308,453.09	$ 296,138.86	$	$ 12,314.23	$
Accounts Payable--Long Term	1,184,536.04	477,331.70		707,204.34	
Bonds Payable	1,560,000.00				
Bond Interest Payable	159,780.00				
Investment in Fixed Assets	30,658,732.65				
Reserve for Encumbrances	13,096,054.34	12,462,187.06	23,623.69	16,832.67	593,410.92
Fund Balance--Unavailable	2,360,134.95	2,301,182.89		200.00	58,752.06
Fund Balance--Available	34,105,322.37	4,675,914.60			
Contributed Assets--General Fund	1,049,981.04		1,022,000.04	27,981.00	
Contributed Assets--Other	80,132.60			80,132.60	
Retained Earnings	378,085.44		212,091.75	165,993.69	
Total	$ 84,941,212.52	$ 20,212,755.11	$ 1,257,715.48	$ 1,010,658.53	$ 652,162.98

Bonded Debt Exhibit VI	Suspense Funds Exhibit VII	Trust Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	Fixed Assets Exhibit XI
	$ 1,970,674.75	$ 4,829,908.76	$ 2,505,937.75	$ 20,122,711.51	
			175.00		
					$ 3,065,065.20
					23,279,213.35
					4,314,454.10
$ 1,719,780.00					
$ 1,719,780.00	$ 1,970,674.75	$ 4,829,908.76	$ 2,506,112.75	$ 20,122,711.51	$ 30,658,732.65
$ 1,560,000.00					
159,780.00					
					$ 30,658,732.65
	$ 1,970,674.75	$ 4,829,908.76	$ 2,506,112.75	$ 20,122,711.51	
$ 1,719,780.00	$ 1,970,674.75	$ 4,829,908.76	$ 2,506,112.75	$ 20,122,711.51	$ 30,658,732.65

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$ 20,056,270.44	$ 78,997,966.33	$ 83,182,631.10
INTRAGOVERNMENTAL SERVICE FUNDS (2)	650,231.36	1,805,407.39	1,808,952.16
ENTERPRISE FUNDS (3)	172,317.76	464,025.12	479,201.46
SUSPENSE AND CLEARING ACCOUNTS (4)	1,775,750.22	185,936,211.80	185,741,287.27
SPECIAL DISTRICTS' FUNDS (5)	2,148,495.32	4,514,772.53	4,169,045.68
SCHOOL FUNDS (6)	15,658,507.86	245,697,430.16	241,233,226.51
TRUST FUNDS (7)	4,083,491.18	51,967,039.30	51,220,621.72
GRAND TOTAL	$ 44,545,064.14	$569,382,852.63	$567,834,965.90

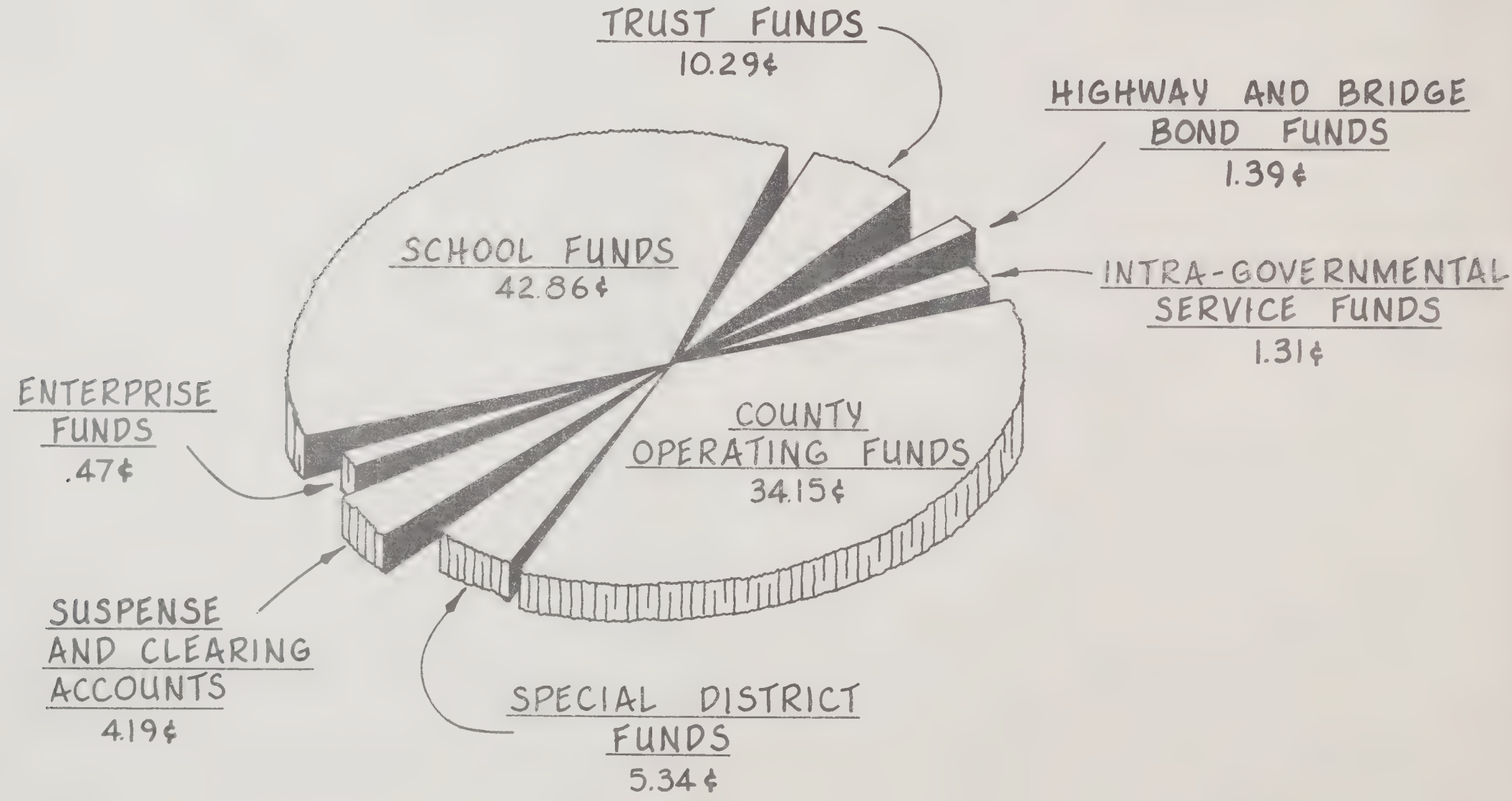
(1) See Exhibit II, Schedule C.
(2) See Exhibit III
(3) See Exhibit IV
(4) See Exhibit VII
(5) See Exhibit IX
(6) See Exhibit X
(7) See Exhibit VIII

*See Schedule F of various Exhibits.

Other Transactions*	Auditor's Balance June 30, 1976	Outstanding Warrants June 30, 1976	Treasurer's Balance June 30, 1976
$ 816,049.40	$ 16,687,655.07	$ -0-	$ 16,687,655.07
(33,911.15)	612,775.44	-0-	612,775.44
65,089.18	222,230.60	-0-	222,230.60
-0-	1,970,674.75	4,071,182.49	6,041,857.24
11,715.58	2,505,937.75	115,742.23	2,621,679.98
-0-	20,122,711.51	8,242,687.11	28,365,398.62
-0-	4,829,908.76	8,168.63	4,838,077.39
$ 858,943.01	$ 46,951,893.88	$ 12,437,780.46	$ 59,389,674.34

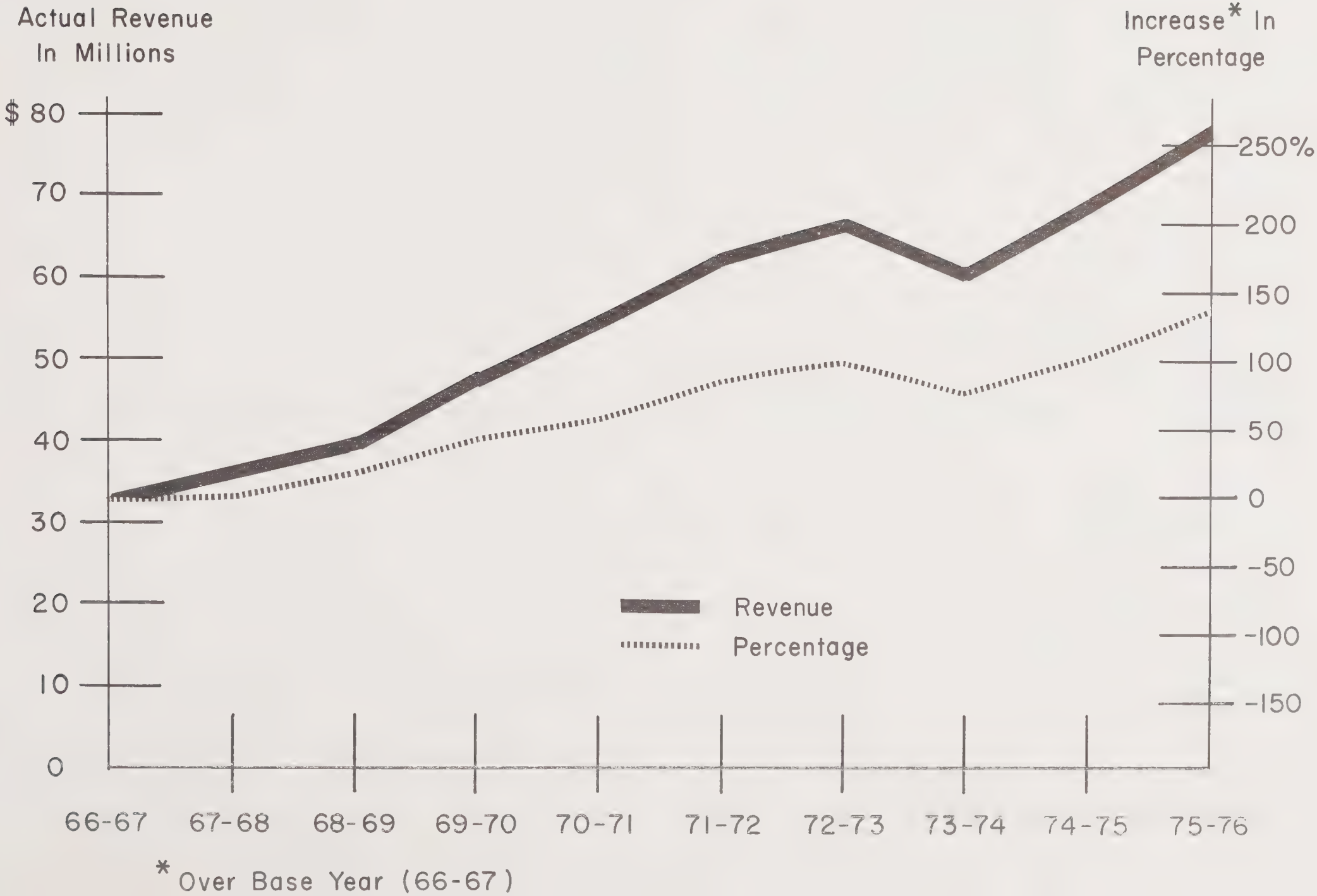
CASH IN THE TREASURY

DISTRIBUTION OF THE COUNTY DOLLAR AS OF JUNE 30, 1976



GENERAL COUNTY

GENERAL COUNTY REVENUE
Last 10 Fiscal Years



* Over Base Year (66-67)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BALANCE SHEET
JUNE 30,1976

	Total	General	Road	Litter Cleanup	Debt Service	County Fire Service
ASSETS						
Cash In Treasury (1)	$ 16,035,492.09	$ 9,370,532.86	$ 3,074,177.97	$ 2,999.55	$ 57,746.47	$ -0-
Imprest Cash	126,332.00	126,317.00	15.00			
Accounts Receivable	1,276,571.18	545,900.73	4,435.45			
Deposits with Others	627,746.65		627,746.65			
Loans and Advances Receivable	211,152.26	130,463.53	80,688.73			
Inventory	408,148.19	250,065.34	158,082.85			
Future Long Term Liability Requirements	477,331.70		477,331.70			
Advances to Intragovernmental Services Funds/ Enterprise Funds	1,049,981.04	1,049,981.04				
Total	$ 20,212,755.11	$ 11,473,260.50	$ 4,422,478.35	$ 2,999.55	$ 57,746.47	$ -0-
LIABILITIES AND EQUITIES						
Accounts Payable, Current	$ 296,138.86	$ 242,843.60	$ 53,295.26			
Accounts Payable, Long Term	477,331.70		477,331.70			
Reserve for Encumbrances	12,462,187.06	1,221,128.74	3,229,364.08			
Fund Balance--Unavailable (2)	2,301,182.89	2,034,158.61	238,786.58	2,762.80	23,495.53	
Fund Balance--Available (3)	4,675,914.60	7,975,129.55	423,700.73	236.75	34,250.94	-0-
Total	$ 20,212,755.11	$ 11,473,260.50	$ 4,422,478.35	$ 2,999.55	$ 57,746.47	$ -0-

(1) See Auditor's Exhibit II, Schedule C
(2) See Auditor's Exhibit II, Schedule B
(3) See Auditor's Exhibit II, Schedule A

Fish and Game	General Revenue Sharing	County Superintendent of Schools	Off-Highway Vehicle Fund	Federal Manpower Programs	Other Grant Funds
$ 6,961.72	$ 3,452,039.07	$ (22,697.00)	$ 5,448.92	$ 74,772.23	$ 13,510.30
	726,235.00				
$ 6,961.72	$ 4,178,274.07	$ (22,697.00)	$ 5,448.92	$ 74,772.23	$ 13,510.30
	$ 3,293,274.27	$ 945.00	$ 3,700.00	$ 4,710,569.16	$ 3,205.81
$ 1,112.00			867.37		
5,849.72	884,999.80	(23,642.00)	881.55	(4,635,796.93)	10,304.49
$ 6,961.72	$ 4,178,274.07	$ (22,697.00)	$ 5,448.92	$ 74,772.23	$ 13,510.30

[illegible] [illegible] [illegible] [illegible] [illegible]
[illegible] [illegible] [illegible] [illegible] [illegible]
[illegible] [illegible] [illegible]

	General	Road	Litter Cleanup	Debt Service	County Fire Service
[illegible]	$ [illegible]	$ [illegible]	$ -0-	$ [illegible]	$ [illegible]
Add:					
Excess Appropriations Over Expenditures, Encumbrances and Test Applied	[illegible]	[illegible]			
Excess Revenue Per Estimated Revenue [1]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Increase in Unrealizable Fund Balance [1]	[illegible]			[illegible]	
Total Additions	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
[illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
Less:					
Overpublication from Decembers Balances	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
Excess Estimated Revenue Over Revenue [1]	[illegible]				
Excess Encumbrances, Encumbrances and Test Applied Over Appropriations [2]				[illegible]	[illegible]
Increase in Unrealizable Fund Balance [3]		[illegible]	[illegible]		
Total Reductions	$ [illegible]	$ [illegible]	$ -0-	$ [illegible]	$ [illegible]
[illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ -0-

[1] See auditor's Journal [illegible], Schedule A
[2] See auditor's Journal [illegible], Schedule B
[3] See auditor's Journal [illegible], Schedule B

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1976

	General	Road	Litter Cleanup	Off-Highway Vehicle Fund	Debt Service	Fish and Game
FUND BALANCE UNAVAILABLE, 6/30/75	$ 2,813,599.84	$ 149,843.17	$ 2,387.80	$ 2,737.37	$ 27,551.06	-0-
Increases:						
Imprest Cash	28,860.00					
Inventory	18,655.66	49,668.98				
Loans Receivable		39,274.43				
Accounts Receivable	477,331.70					
General Reserve			375.00			$ 1,112.00
Total Increases	$ 524,847.36	$ 88,943.41	$ 375.00	$ -0-	$ -0-	$ 1,112.00
Decreases:						
Loans Receivable	$ 21,830.89					
Builders Reserve	700,000.00					
Advances to Intragovernmental Funds	582,457.70					
General Reserve				$ 1,870.00	$ 4,055.53	
Total Decreases	$ 1,304,288.59	$ -0-	$ -0-	$ 1,870.00	$ 4,055.53	$ -0-
Net Increase or (Decrease)	*$ (779,441.23)	$ 88,943.41	$ 375.00	$(1,870.00)	$ (4,055.53)	$ 1,112.00
FUND BALANCE UNAVAILABLE, 6/30/76	$ 2,034,158.61	$ 238,786.58	$ 2,762.80	$ 867.37	$ 23,495.53	$ 1,112.00

*Refer to Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

FUND	Auditor's Balance July 1, 1975	Receipts Schedule D	Disbursements Schedule E	Other Transactions* Schedule F	Auditor's Balance June 30, 1976	Outstanding Warrants June 30, 1976	Treasurer's Balance June 30, 1976
General	$10,160,274.39	$63,894,665.16	$64,978,596.49	$ 294,189.80	$ 9,370,532.86		$ 9,370,532.86
Road	2,321,397.99	4,328,602.66	3,924,037.60	348,214.92	3,074,177.97		3,074,177.97
Litter Cleanup	2,387.80	611.75	-0-	-0-	2,999.55		2,999.55
Debt Service	53,920.53	320,117.24	316,291.30	-0-	57,746.47		57,746.47
County Fire Service	5,632.79	192,232.30	197,865.09	-0-	-0-		-0-
Fish and Game	5,424.45	3,325.00	1,787.73	-0-	6,961.72		6,961.72
General Revenue Sharing	6,476,803.34	3,266,376.81	6,449,557.08	158,416.00	3,452,039.07		3,452,039.07
Superintendent of Schools	-0-	360,023.46	382,720.46	-0-	(22,697.00)		(22,697.00)
Off-Highway Vehicle	3,692.42	1,756.50	-0-	-0-	5,448.92		5,448.92
Special Public Library Grant	-0-	19,332.00	21,464.59	-0-	(2,132.59)		(2,132.59)
Federal Manpower Programs:							
PEP V	100.00	1,894.77	1,994.77	-0-	-0-		-0-
CETA I	333,846.66	2,105,116.00	2,401,606.70	-0-	37,355.96		37,355.96
CETA II	4,970.01	1,524,922.04	1,527,524.59	-0-	2,367.46		2,367.46
CETA III	-0-	476,758.00	455,281.58	-0-	21,476.42		21,476.42
CETA VI	36,661.88	2,020,027.95	2,043,117.44	-0-	13,572.39		13,572.39
Other Grants:							
School Liaison Aide	1,985.49	400.47	2,385.96	-0-	-0-		-0-
In Custody Counselor	2,185.55	109.48	2,295.03	-0-	-0-		-0-
Big Brothers of Modesto	(451.78)	34,341.53	34,263.00	514.93	141.68		141.68
Drug Enforcement	(14,713.75)	274,020.38	274,020.38	14,713.75	-0-		-0-
SCOOPER	-0-	26,841.11	26,841.11	-0-	-0-		-0-
Vocational Resources	-0-	20,848.39	21,851.46	-0-	(1,003.07)		(1,003.07)
Council on Criminal Justice	-0-	125,643.33	109,139.05	-0-	16,504.28		16,504.28
Highway & Bridge Fund	662,152.67	-0-	9,989.69	-0-	652,162.98		652,162.98
TOTAL	$20,056,270.44	$78,997,966.33	$83,182,631.10	$ 816,049.40	$16,687,655.07**	-0-	$16,687,655.07

*See Schedule F of various exhibits.

**Total excluding Highway & Bridge Fund = $16,035,492.09.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

BREAKDOWN BY TYPE

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
TAXES					
Property Taxes--Current--Secured	$17,625,881.00	$	$17,625,881.00	$18,038,958.49	$ 413,077.49
Property Taxes--Current--Unsecured	1,427,783.00		1,427,783.00	1,551,065.06	123,282.06
Property Taxes--Prior--Secured	487,000.00		487,000.00	485,575.74	(1,424.26)
Property Taxes--Prior--Unsecured	30,654.00		30,654.00	11,114.92	(19,539.08)
Penalties and Costs	80,000.00		80,000.00	103,283.91	23,283.91
Sales Tax	2,150,000.00		2,150,000.00	2,459,082.53	309,082.53
Franchises	82,000.00		82,000.00	84,700.04	2,700.04
Property Transfer Tax	125,000.00		125,000.00	197,689.46	72,689.46
Occupancy Tax	22,000.00		22,000.00	33,752.08	11,752.08
Total	$22,030,318.00	$ -0-	$22,030,318.00	$22,965,222.23	$ 934,904.23
LICENSES AND PERMITS					
Animal Licenses	$ 24,000.00	$	$ 24,000.00	$ 32,502.75	$ 8,502.75
Business Licenses	1,500.00		1,500.00	1,772.00	272.00
Construction Permits	125,000.00		125,000.00	192,900.50	67,900.50
Road Privileges and Permits	4,000.00		4,000.00	4,375.92	375.92
Zoning Permits	6,000.00		6,000.00	9,757.00	3,757.00
Other Licenses and Permits	66,300.00		66,300.00	67,216.54	916.54
Total	$ 226,800.00	$ -0-	$ 226,800.00	$ 308,524.71	$ 81,724.71
FINES, FORFEITS, AND PENALTIES					
Vehicle Code Fines	$ 600,000.00	$	$ 600,000.00	$ 784,571.37	$ 184,571.37
Other Court Fines	124,975.00		124,975.00	151,262.60	26,287.60
Forfeitures and Penalties	23,000.00		23,000.00	95,473.59	72,473.59
Total	$ 747,975.00	$ -0-	$ 747,975.00	$ 1,031,307.56	$ 283,332.56
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 1,779,419.00	$	$ 1,779,419.00	$ 2,194,552.61	$ 415,133.61
Rents and Concessions	39,390.00		39,390.00	63,331.71	23,941.71
Total	$ 1,818,809.00	$ -0-	$ 1,818,809.00	$ 2,257,884.32	$ 439,075,32

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE					
Health Administration	$ 44,000.00	$ 1,275.00	$ 45,275.00	$ 60,909.00	$ 15,634.00
Aid for Crippled Children	257,420.00		257,420.00	210,853.77	(46,566.23)
Aid for Tuberculosis	-0-		-0-	2,085.00	2,085.00
Child Health & Disability Prevention	93,140.00	1,375.00	94,515.00	120,091.09	25,576.09
Family Planning	152,794.00	(76,000.00)	76,794.00	87,570.00	10,776.00
Mental Health	2,068,220.00	136,322.00	2,204,542.00	1,844,751.12	(359,790.88)
Welfare--Aid for Aged	-0-		-0-	(172.41)	(172.41)
Welfare--Aid for Children--Boarding Homes	260,000.00		260,000.00	304,092.81	44,092.81
Welfare--Aid to the Disabled	-0-		-0-	(454.75)	(454.75)
Welfare--Aid for Needy Children--Family Group	5,055,000.00		5,055,000.00	4,325,573.85	(729,426.15)
Welfare--Aid for Needy Children--Unemployed Fathers	1,028,000.00		1,028,000.00	1,366,601.54	338,601.54
Home Program	-0-		-0-	10,726.00	10,726.00
Special Circumstances	-0-		-0-	114,274.00	114,274.00
Special Shelter Payments	140,200.00		140,200.00	-0-	(140,200.00)
Welfare Administration--Various	1,579,857.00		1,579,857.00	1,782,131.29	202,274.29
Motor Vehicle "In Lieu" Tax	1,500,000.00		1,500,000.00	1,667,286.02	167,286.02
Off-Highway License Fee "In Lieu" Tax	4,375.00		4,375.00	3,207.43	(1,167.57)
Trailer Coach "In Lieu" Tax	170,000.00		170,000.00	109,940.98	(60,059.02)
Other "In Lieu" Tax	-0-		-0-	49.73	49.73
Council on Criminal Justice	-0-	289.00	289.00	913.77	624.77
Scooper	-0-	1,334.00	1,334.00	2,084.36	750.36
Probation Grant: In-Custody Counselor	-0-		-0-	109.48	109.48
Probation--Intensive Supervision	364,000.00		364,000.00	320,214.56	(43,785.44)
Probation Grant: School Liaison Aide	-0-		-0-	400.47	400.47
Abandoned Vehicle Claim	20,000.00		20,000.00	22,880.00	2,880.00
Aid for Agriculture	75,800.00		75,800.00	125,417.85	49,617.85
Aid for Veterans' Affairs	6,900.00		6,900.00	17,006.94	10,106.94
Alcoholic Beverage Licenses	17,000.00		17,000.00	26,843.40	9,843.40
Business Inventory Tax Relief	1,615,114.00		1,615,114.00	1,659,850.23	44,736.23
Cigarette Tax	260,000.00		260,000.00	264,104.35	4,104.35
Defense Attorney Fees	2,500.00		2,500.00	3,722.92	1,222.92
Drug Enforcement	-0-	13,870.00	13,870.00	10,537.00	(3,333.00)
Highway Users' Tax	2,472,384.00		2,472,384.00	2,449,792.60	(22,591.40)
Homeowners' Property Tax Relief	2,070,766.00		2,070,766.00	2,064,892.85	(5,873.15)
Incentive Support Enforcement	60,000.00		60,000.00	130,645.45	70,645.45
Local Transportation Claim	867,845.00		867,845.00	855,000.00	(12,845.00)
Mandated Costs	72,000.00		72,000.00	120,156.71	48,156.71
Off-Highway Vehicle Park	-0-	75,000.00	75,000.00	-0-	(75,000.00)
Open Space Subvention	550,000.00		550,000.00	456,346.71	(93,653.29)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimated	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE, Continued					
Outreach	$ -0-	$ 26,719.51	$ 26,719.51	$ 19,332.00	$ (7,387.51)
Tax Deeded Land Rental	-0-		-0-	2,815.92	2,815.92
Vocational Resources	-0-	2,187.00	2,187.00	794.78	(1,392.22)
Total	$20,807,315.00	$ 182,371.51	$20,989,686.51	$20,563,378.82	$ (426,307.69)
FEDERAL					
Health Administration	$ 20,000.00	$	$ 20,000.00	$ 44,858.50	24,858.50
Family Planning	-0-	75,000.00	75,000.00	47,800.00	(27,200.00)
Mental Health	279,553.00	887,989.50	1,167,542.50	950,189.00	(217,353.50)
Welfare--Aid for Aged	-0-		-0-	(215.64)	(215.64)
Welfare--Aid for Children--Boarding Homes	507,000.00		507,000.00	513,055.75	6,055.75
Welfare--Aid to Disables	-0-		-0-	(744.00)	(744.00)
Welfare--Aid for Needy Children--Family Group	7,508,500.00		7,508.500.00	6,339.533.00	(1,168,967.00)
Welfare--Aid for Needy Children--Unemployed Fathers	978,000.00		978,000.00	837,830.24	(140,169.76)
Cuban Refugee	-0-		-0-	6,091.50	6,091.50
Indochinese	-0-		-0-	20,836.50	20,836.50
Welfare Administration--Various	5,266,193.00	62,575.00	5,328,768.00	4,472,681.23	(856,086.77)
Council on Criminal Justice	114,747.00	1,871.00	116,618.00	134,146.03	17,528.03
Scooper	26,668.00	(2,668.00)	24,000.00	23,800.81	(199.19)
Big Brothers	-0-	34,563.00	34,563.00	34,341.53	(221.47)
Civil Defense	4,500.00		4,500.00	5,638.32	1,138.32
Drug Enforcement	-0-	249,655.00	249,655.00	237,271.25	(12,383.75)
Flood Control Land Receipts	-0-		-0-	1,561.79	1,561.79
General Revenue Sharing	2,904,934.00		2,904,934.00	2,904,934.00	-0-
Grazing Fees	-0-		-0-	202.89	202.89
"In Lieu" Taxes	8,200.00		8,200.00	10,107.94	1,907.94
Federal Manpower Programs	-0-	11,138,099.47	11,138,099.47	6,128,718.76	(5,009,380.71)
Traffic Safety Grant	-0-	19,974.00	19,974.00	20,697.29	723.29
Vocational Resources	-0-	37,920.52	37,920.52	19,094.82	(18,825.70)
Total	$17,618,295.00	$12,504,979.49	$30,123,274.49	$22,752,431.51	$(7,370,842.98)
Total Aid From Other Governmental Agencies	$38,425,610.00	$12,687,351.00	$51,112,961.00	$43,315,810.33	$(7,797,150.67)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimated	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
CHARGES FOR CURRENT SERVICES					
Adoption Fees	$ 4,000.00	$	$ 4,000.00	$ 6,000.00	$ 2,000.00
Agricultural Services	22,500.00		22,500.00	28,943.74	6,443.74
Assessment and Tax Collection Fees	4,000.00		4,000.00	225.15	(3,774.85)
Auditing and Accounting Fees	4,000.00		4,000.00	1,407.32	(2,592.68)
Burials	3,000.00		3,000.00	3,429.71	429.71
Civil Process Services	47,500.00		47,500.00	82,482.67	34,982.67
Collection Services	-0-		-0-	21.40	21.40
Court Fees and Costs	205,475.00		205,475.00	216,940.45	11,465.45
Crippled Children's Services	27,000.00		27,000.00	7,722.96	(19,277.04)
Educational Services	3,500.00		3,500.00	17,310.52	13,810.52
Election Services	4,000.00		4,000.00	23,422.35	19,422.35
Environmental Reports	2,000.00		2,000.00	1,325.00	(675.00)
Estate Fees	7,750.00		7,750.00	19,506.90	11,756.90
Fingerprints	5,000.00		5,000.00	5,587.00	587.00
Health Fees	107,526.00	1,000.00	108,526.00	75,114.20	(33,411.80)
Humane Services	44,250.00		44,250.00	60,640.34	16,390.34
Inheritance Tax Fees	17,000.00		17,000.00	21,552.14	4,552.14
Institutional Care and Services	3,845,000.00	1,736,000.00	5,581,000.00	6,326,212.63	745,212.63
Law Enforcement Services	11,400.00		11,400.00	8,649.10	(2,750.90)
Legal Services	69,000.00		69,000.00	79,114.47	10,114.47
Library Services	62,000.00		62,000.00	70,109.69	8,109.69
Mental Health Services	948,481.00	264,143.00	1,212,624.00	1,182,511.72	(30,112.28)
Other Administrative Services	102,000.00		102,000.00	23,966.61	(78,033.39)
Other--Various	-0-		-0-	327.46	327.46
Planning and Engineering Services	25,000.00		25,000.00	79,836.29	54,836.29
Recording Fees	167,000.00		167,000.00	217,811.40	50,811.40
Road and Street Services	40,000.00		40,000.00	136.37	(39,863.63)
Parks and Recreation	92,700.00		92,700.00	119,731.75	27,031.75
Special Census	-0-	115,000.00	115,000.00	105,000.00	(10,000.00)
Total	$ 5,871,082.00	$ 2,116,143.00	$ 7,987,225.00	$ 8,785,039.34	$ 797,814.34
OTHER REVENUE					
Assigned Counsel Reimbursement	$ -0-	$	$ -0-	$ 1,115.00	$ 1,115.00
Cancelled Warrants and Unclaimed Money	2,500.00		2,500.00	11,670.86	9,170.86
Copies Preparation	2,200.00		2,200.00	2,901.18	701.18
Damage, Restitution, Refunds, Insurance	2,000.00		2,000.00	109,667.13	107,667.13
Donations and Contributions	3,000.00	8,435.37	11,435.37	32,776.86	21,341.49
County Cash Match	-0-	18,332.00	18,332.00	28,785.35	10,453.35
Interim Assistance Program	-0-		-0-	30,854.17	30,854.17
Jury Witness Fee	5,000.00		5,000.00	6,065.41	1,065.41

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
OTHER REVENUE, Continued					
Other Revenue--Various	$ 19,500.00	$	$ 19,500.00	$ 44,543.66	$ 25,043.66
Other--Sales	55,100.00	10,000.00	65,100.00	60,109.49	(4,990.51)
Radio Maintenance	3,000.00		3,000.00	3,024.00	24.00
Unclaimed Estates	-0-		-0-	255.24	255.24
Weed Eradication Fees	-0-		-0-	2,409.49	2,409.49
Total	$ 92,300.00	$ 36,767.37	$ 129,067.37	$ 334,177.84	$ 205,110.47
GRAND TOTAL BY TYPE	$69,212,894.00	$14,840,261.37	$84,053,155.37	$78,997,966.33	$(5,055,189.04)
BREAKDOWN BY DEPARTMENT					
GROUPED BY FUNCTION					
GENERAL FUNCTION					
LEGISLATIVE AND ADMINISTRATIVE					
Board of Supervisors	$ 1,310.00	$	$ 1,310.00	$ 1,422.18	$ 112.18
Chief Administrative Officer	-0-		-0-	229.97	229.97
Total	$ 1,310.00	$ -0-	$ 1,310.00	$ 1,652.15	$ 342.15
FINANCE					
Assessor	$ 1,000.00	$	$ 1,000.00	$ 1,270.21	$ 270.21
Auditor-Controller	8,418,894.00		8,418,894.00	8,821,424.03	402,530.03
Purchasing	2,950.00		2,950.00	5,134.32	2,184.32
Treasurer and Tax Collector	20,333,377.00		20,333,377.00	21,090,859.69	757,482.69
Treasurer and Tax Collector--Collections Division	5,260.00		5,260.00	3,761.88	(1,498.12)
Total	$28,761,481.00	$ -0-	$28,761,481.00	$29,922,450.13	$ 1,160,969.13
COUNSEL					
County Counsel	$ -0-	$	$ -0-	$ 14,317.76	$ 14,317.76
Total	$ -0-	$ -0-	$ -0-	$ 14,317.76	$ 14,317.76
PERSONNEL					
Personnel	$ -0-	$	$ -0-	$ 995.47	$ 995.47
Total	$ -0-	$ -0-	$ -0-	$ 995.47	$ 995.47

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
GENERAL FUNCTION, Continued					
ELECTIONS					
County Clerk	$ 4,000.00	$	$ 4,000.00	$ 23,422.35	$ 19,422.35
Total	$ 4,000.00	$ -0-	4,000.00	23,422.35	19,422.35
PROPERTY MANAGEMENT					
Buildings and Grounds	$ 750.00	$	$ 750.00	$ 4,196.18	$ 3,446.18
Total	$ 750.00	$ -0-	$ 750.00	$ 4,196.18	$ 3,446.18
PLANT ACQUISITION					
Special Revenue Sharing	$ 3,174,253.00	$	$ 3,174,253.00	$ 3,266,376.81	$ 92,123.81
Total	$ 3,174,253.00	$ -0-	$ 3,174,253.00	$ 3,266,376.81	$ 92,123.81
OTHER GENERAL					
Public Works--Administration	$ -0-	$	$ -0-	$ 662.43	$ 662.43
Public Works--Engineering	8,500.00		8,500.00	15,938.24	7,438.24
Total	$ 8,500.00	$ -0-	$ 8,500.00	$ 16,600.67	$ 8,100.67
TOTAL GENERAL FUNCTION	$31,950,294.00	$ -0-	$31,950,294.00	$33,250,011.52	$ 1,299,717.52
PUBLIC PROTECTION					
JUDICIAL					
Superior Court	$ 20,640.00	$	$ 20,640.00	$ 15,720.86	$ (4,919.14)
Modesto Municipal Court	531,425.00		531,425.00	704,191.93	172,766.93
Justice Courts					
Newman-Patterson	96,100.00		96,100.00	106,736.20	10,636.20
Oakdale-Waterford	65,525.00		65,525.00	62,256.45	(3,268.55)
Riverbank	11,425.00		11,425.00	12,793.60	1,368.60
Turlock	118,325.00		118,325.00	160,503.53	42,178.53
Clerk-Recorder	506,300.00		506,300.00	684,976.45	178,676.45
District Attorney	4,160.00		4,160.00	37,735.62	33,575.62
Family Support Division	-0-	62,575.00	62,575.00	183,391.89	120,816.89
Public Defender	2,500.00		2,500.00	3,724.02	1,224.02
Council on Criminal Justice	114,747.00	(3,321.00)	111,426.00	118,547.90	7,121.90
CCCJ-Diversion Planning Grant	-0-	5,769.00	5,769.00	7,095.43	1,326.43
Total	$ 1,471,147.00	$ 65,023.00	$ 1,536,170.00	$ 2,097,673.88	$ 561,503.88
POLICE PROTECTION					
Sheriff	$ 84,800.00	$	$ 84,800.00	$ 149,875.48	$ 65,075.48
Marshal	10,500.00		10,500.00	25,079.23	14,579.23
Total	$ 95,300.00	$ -0-	$ 95,300.00	$ 174,954.71	$ 79,654.71

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
PUBLIC PROTECTION					
DETENTION & CORRECTION					
Jail	-0-		-0-	814.79	814.79
Honor Farm	-0-		-0-	2,999.00	2,999.00
Probation	26,590.00		26,590.00	55,747.10	29,157.10
Probation-Intensive Supervision	364,000.00		364,000.00	320,214.56	(43,785.44)
Vocational Resources Program	-0-	42,947.52	42,947.52	20,848.39	(22,099.13)
School Liaison Aide	-0-		-0-	465.93	465.93
In Custody Counselor	-0-		-0-	109.48	109.48
Total	$ 390,590.00	$ 42,947.52	$ 433,537.52	$ 401,199.25	$ (32,338.27)
FIRE PROTECTION					
Fire Warden	$ 28,033.00	$	$ 28,033.00	$ 32,215.54	$ 4,182.54
County Fire Service	145,256.00		145,256.00	162,426.25	17,170.25
Total	$ 173,289.00	$ -0-	$ 173,289.00	$ 194,641.79	$ 21,352.79
PROTECTIVE INSPECTION					
Abandoned Vehicle Abatement	$ 20,000.00	$	$ 20,000.00	$ 22,880.00	$ 2,880.00
Agricultural Commissioner	98,300.00		98,300.00	153,369.19	55,069.19
Public Works--Building Division	125,000.00		125,000.00	193,903.09	68,903.09
Total	$ 243,300.00	$ -0-	$ 243,300.00	$ 370,152.28	$ 126,852.28
OTHER PROTECTION					
Consumer Affairs Coordinator	$ 20.00	$	$ 20.00	$ 41.60	$ 21.60
Office of Emergency Services	4,500.00		4,500.00	5,638.32	1,138.32
Planning Commission	23,110.00		23,110.00	77,339.97	54,229.97
Animal Control	68,250.00		68,250.00	94,233.96	25,983.96
Drug Enforcement Unit	-0-	277,395.00	277,395.00	274,020.38	(3,374.62)
SCOOPER	26,668.00		26,668.00	25,885.17	(782.83)
Special Census Report	-0-	115,000.00	115,000.00	105,140.00	(9,860.00)
Total	$ 122,548.00	$ 392,395.00	$ 514,943.00	$ 582,299.40	$ 67,356.40
TOTAL PUBLIC PROTECTION FUNCTION	$ 2,496,174.00	$ 500,365.52	$ 2,996,539.52	$ 3,820,921.31	$ 824,381.79
PUBLIC WAYS & FACILITIES					
ROAD CONSTRUCTION AND MAINTENANCE					
Public Works--Road and Bridge	$ 3,550,229.00	$ 19,974.00	$ 3,570,203.00	$ 3,640,790.68	$ 70,587.68
Public Works--Morgan Shop	-0-		-0-	10,407.85	10,407.85
TOTAL PUBLIC WAYS & FACILITIES FUNCTION	$ 3,550,229.00	$ 19,974.00	$ 3,570,203.00	$ 3,651,198.53	$ 80,995.53

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
HEALTH AND SANITATION					
HEALTH					
Health	$ 302,356.00	$ 1,275.00	$ 303,631.00	$ 278,552.28	$ (25,078.72)
Child Health & Disability Prevention	116,810.00	1,375.00	118,185.00	121,245.09	3,060.09
Mental Health	2,238,224.00	(362,048.00)	1,876,176.00	1,391,215.26	(484,960.74)
Family Planning	152,794.00		152,794.00	140,864.44	(11,929.56)
South County Services -- Mental Health	-0-	1,018,407.00	1,018,407.00	854,978.98	(163,428.02)
Children's Services--Mental Health	-0-	323,697.00	323,697.00	246,105.48	(77,591.52)
Emergency Services--Mental Health	-0-	117,835.00	117,835.00	125,369.50	7,534.50
Drug Abuse Services	287,003.00	133,278.50	420,281.50	335,001.45	(85,280.05)
Socialization and Rehabilitation	203,454.00	54,266.00	257,720.00	221,283.28	(36,436.72)
Alcoholic Treatment Program	567,733.00	3,019.00	570,752.00	804,323.87	233,571.87
Total	$ 3,868,374.00	$ 1,291,104.50	$ 5,159,478.50	$ 4,518,939.63	$ (640,538.87)
TOTAL HEALTH AND SANITATION FUNCTION	$ 3,868,374.00	$ 1,291,104.50	$ 5,159,478.50	$ 4,518,939.63	$ (640,538.87)
PUBLIC ASSISTANCE					
ADMINISTRATION					
Welfare Administration	$ 6,850,710.00	$	$ 6,850,710.00	$ 6,114,513.69	$ (736,196.31)
Total	$ 6,850,710.00	$ -0-	$ 6,850.710.00	$ 6,114,513.69	$ (736,196.31)
DIRECT FINANCIAL AID					
Public Assistance Payments	$15,536,700.00	$	$15,536,700.00	$13,961,582.34	$(1,575,117.66)
General Relief	-0-		-0-	141,418.26	141,418.26
Total	$15,536,700.00	$ -0-	$15,536.700.00	$14,103,000.60	$(1,433,699.40)
HOSPITAL CARE					
Scenic General Hospital	$ 3,856,850.00	$ 1,746,000.00	$ 5,602,850.00	$ 6,213,331.57	$ 610,481.57
Total	$ 3,856,850.00	$ 1,746,000.00	$ 5,602,850.00	$ 6,213,331.57	$ 610,481.57
FEDERAL MANPOWER PROGRAMS					
In School Youth	$ -0-	$ 502,501.00	$ 502,501.00	$ 390,000.00	$ (112,501.00)
Out of School	-0-	390,818.00	390,818.00	246,893.40	(143,924.60)
Older Work	-0-	447,761.00	447,761.00	241,500.00	(206,261.00)
Summer Youth '75	-0-	388,116.00	388,116.00	108,722.60	(279,393.40)
Institutional Training	-0-	175,843.00	175,843.00	95,500.00	(80,343.00)
On the Job Training	-0-	1,103,122.59	1,103,122.59	809,000.00	(294,122.59)
Manpower Planning Eval. & Acctg.	-0-	169,290.00	169,290.00	95,500.00	(73,790.00)
Adult Manpower Training	-0-	150,545.00	150,545.00	91,000.00	(59,545.00)
English 2nd Language	-0-	44,980.00	44,980.00	27,000.00	(17,980.00)
CETA II	-0-	1,786,085.88	1,786,085.88	1,524,922.04	(261,163.84)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
PUBLIC ASSISTANCE					
FEDERAL MANPOWER PROGRAMS, Continued					
CETA III	$ -0-	$ 476,758.00	$ 476,758.00	$ 476,758.00	$ -0-
CETA VI	-0-	5,502,279.00	5,502,279.00	2,020,027.95	(3,482,251.05)
PEP V	-0-		-0-	1,894.77	1,894.77
Total	$ -0-	$11,138,099.47	$11,138,099.47	$ 6,128,718.76	$(5,009,380.71)
OTHER PUBLIC ASSISTANCE					
Crippled Children's Services	$ 284,430.00	$	$ 284,430.00	$ 218,591.73	$ (65,838.27)
Veterans' Services	7,690.00		7,690.00	17,931.94	10,241.94
Big Brothers of Modesto	-0-	34,563.00	34,563.00	34,341.53	(221.47)
Total	$ 292,120.00	$ 34,563.00	$ 326,683.00	$ 270,865.20	$ (55,817.80)
TOTAL PUBLIC ASSISTANCE FUNCTION	$26,536,380.00	$12,918,662.47	$39,455,042.47	$32,830,429.82	$(6,624,612.65)
EDUCATION					
SCHOOL ADMINISTRATION					
Superintendent of Schools	$ 341,711.00	$	$ 341,711.00	$ 360,341.96	$ 18,630.96
Total	$ 341,711.00	$ -0-	$ 341,711.00	$ 360,341.96	$ 18,630.96
OTHER EDUCATION					
County Library	$ 62,000.00	$ 1,000.00	$ 63,000.00	$ 71,332.13	$ 8,332.13
Cooperative Extension	6,000.00	2,435.37	8,435.37	7,938.90	(496.47)
49-99 Cooperative Library System	-0-	26,719.51	26,719.51	19,332.00	(7,387.51)
Total	$ 68,000.00	$ 30,154.88	$ 98,154.88	$ 98,603.03	$ 448.15
TOTAL EDUCATION FUNCTION	$ 409,711.00	$ 30,154.88	$ 439,865.88	$ 458,944.99	$ 19,079.11
RECREATION					
Parks and Recreation	$ 115,780.00	$ 80,000.00	$ 195,780.00	$ 145,646.79	$ (50,133.21)
Off-Highway Vehicle	875.00		875.00	1,756.50	881.50
TOTAL RECREATION FUNCTION	$ 116,655.00	$ 80,000.00	$ 196,655.00	$ 147,403.29	$ (49,251.71)
DEBT SERVICE	$ 285,077.00	$ -0-	$ 285,077.00	$ 320,117.24	$ 35,040.24
TOTAL DEBT SERVICE FUNCTION	$ 285,077.00	$ -0-	$ 285,077.00	$ 320,117.24	$ 35,040.24
GRAND TOTAL BY FUNCTION	$69,212,894.00	$14,840,261.37	$84,053,155.37	$78,997,966.33	$(5,055,189.04)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

BREAKDOWN BY FUND	Original Budgeted Estimated	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
GENERAL FUND					
Aid From Governmental Agencies	$32,054,636.00	$ 1,022,121.50	$33,076,757.50	$30,351,095.30	$(2,725,662.20)
Charges for Current Services	5,829,582.00	2,116,143.00	7,945,725.00	8,817,954.63	872,229.63
Fines, Forfeits, and Penalties	245,750.00		245,750.00	349,485.93	103,735.93
Licenses and Permits	222,800.00		222,800.00	304,148.79	81,348.79
Other Revenue	77,800.00	18,435.37	96,235.37	155,007.22	58,771.85
Revenue from Use of Money and Property	1,363,990.00		1,363,990.00	1,654,985.05	290,995.05
Taxes	21,390,677.00		21,390,677.00	22,261,988.24	871,311.24
Total General Fund	$61,185,235.00	$ 3,156,699.87	$64,341,934.87	$63,894,665.16	$ (447,269.71)
ROAD FUND					
Aid from Other Governmental Agencies	$ 3,340,229.00	$ 19,974.00	$ 3,360,203.00	$ 3,327,154.18	$ (33,048.82)
Charges for Current Services	41,500.00		41,500.00	348.37	(41,151.63)
Fines, Forfeits, and Penalties	500,000.00		500,000.00	677,884.88	177,884.88
Licenses and Permits	4,000.00		4,000.00	4,375.92	375.92
Other Revenue	14,500.00		14,500.00	116,986.03	102,486.03
Revenue from Use of Money and Property	150,000.00		150,000.00	201,853.28	51,853.28
Total Road Fund	$ 4,050,229.00	$ 19,974.00	$ 4,070,203.00	$ 4,328,602.66	$ 258,399.66
DEBT SERVICE FUND					
Aid from Other Governmental Agencies	$ 40,909.00	$	$ 40,909.00	$ 43,852.51	$ 2,943.51
Revenue From Use of Money and Property	35,000.00		35,000.00	39,157.04	4,157.07
Taxes	209,168.00		209,168.00	237,107.69	27,939.69
Total Debt Service Fund	$ 285,077.00	$ -0-	$ 285,077.00	$ 320,117.24	$ 35,040.24
COUNTY FIRE SERVICE FUND					
Aid from Other Governmental Agencies	$ 28,033.00	$	$ 28,033.00	$ 29,806.05	$ 1,773.05
Taxes	145,256.00		145,256.00	162,426.25	17,170.25
Total County Fire Service Fund	$ 173,289.00	$ -0-	$ 173,289.00	$ 192,232.30	$ 18,943.30
FISH AND GAME FUND					
Fines, Forfeits and Penalties	$ 1,850.00	$	$ 1,850.00	$ 3,325.00	$ 1,475.00
Total Fish and Game Fund	$ 1,850.00	$ -0-	$ 1,850.00	$ 3,325.00	$ 1,475.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
LITTER CLEANUP FUND					
Fines, Forfeits and Penalties	$ 375.00	$	$ 375.00	$ 611.75	$ 236.75
Total Litter Cleanup Fund	$ 375.00	$ -0-	$ 375.00	$ 611.75	$ 236.75
GENERAL REVENUE SHARING FUND					
Aid from Other Governmental Agencies	$ 2,904,934.00	$	$ 2,904,934.00	$ 2,904,934.00	$ -0-
Revenue from Use of Money and Property	269,319.00		269,319.00	361,442.81	92,123.81
Total Revenue Sharing Fund	$ 3,174,253.00	$ -0-	$ 3,174,253.00	$ 3,266,376.81	$ 92,123.81
OFF-HIGHWAY VEHICLE FUND					
Aid from Other Governmental Agencies	$ 875.00	$	$ 875.00	$ 1,511.09	$ 636.09
Revenue from Use of Money & Property	-0-		-0-	245.41	245.41
Total Off-Highway Vehicle Fund	$ 875.00	$ -0-	$ 875.00	$ 1,756.50	$ 881.50
COUNTY SUPERINTENDENT OF SCHOOLS FUND					
Aid from Other Governmental Agencies	$ 55,994.00	$	$ 55,994.00	$ 55,987.10	$ (6.90)
Other Revenue	-0-		-0-	135.58	135.58
Revenue from Use of Money and Property	500.00		500.00	200.73	(299.27)
Taxes	285,217.00		285,217.00	303,700.05	18,483.05
Total County Superintendent of Schools Fund	$ 341,711.00	$ -0-	$ 341,711.00	$ 360,023.46	$ 18,312.46
FEDERAL MANPOWER PROGRAMS					
PEP V	$ -0-	$	$ -0-	$ 1,894.77	$ 1,894.77
CETA I	-0-	3,372,976.59	3,372,976.59	2,105,116.00	(1,267,860.59)
CETA II	-0-	1,786,085.88	1,786,085.88	1,524,922.04	(261,163.84)
CETA III	-0-	476,758.00	476,758.00	476,758.00	-0-
CETA VI	-0-	5,502,279.00	5,502,279.00	2,020,027.95	(3,482,251.05)
Total Federal Manpower Programs	$ -0-	$11,138,099.47	$11,138,099.47	$ 6,128,718.76	$(5,009,380.71)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

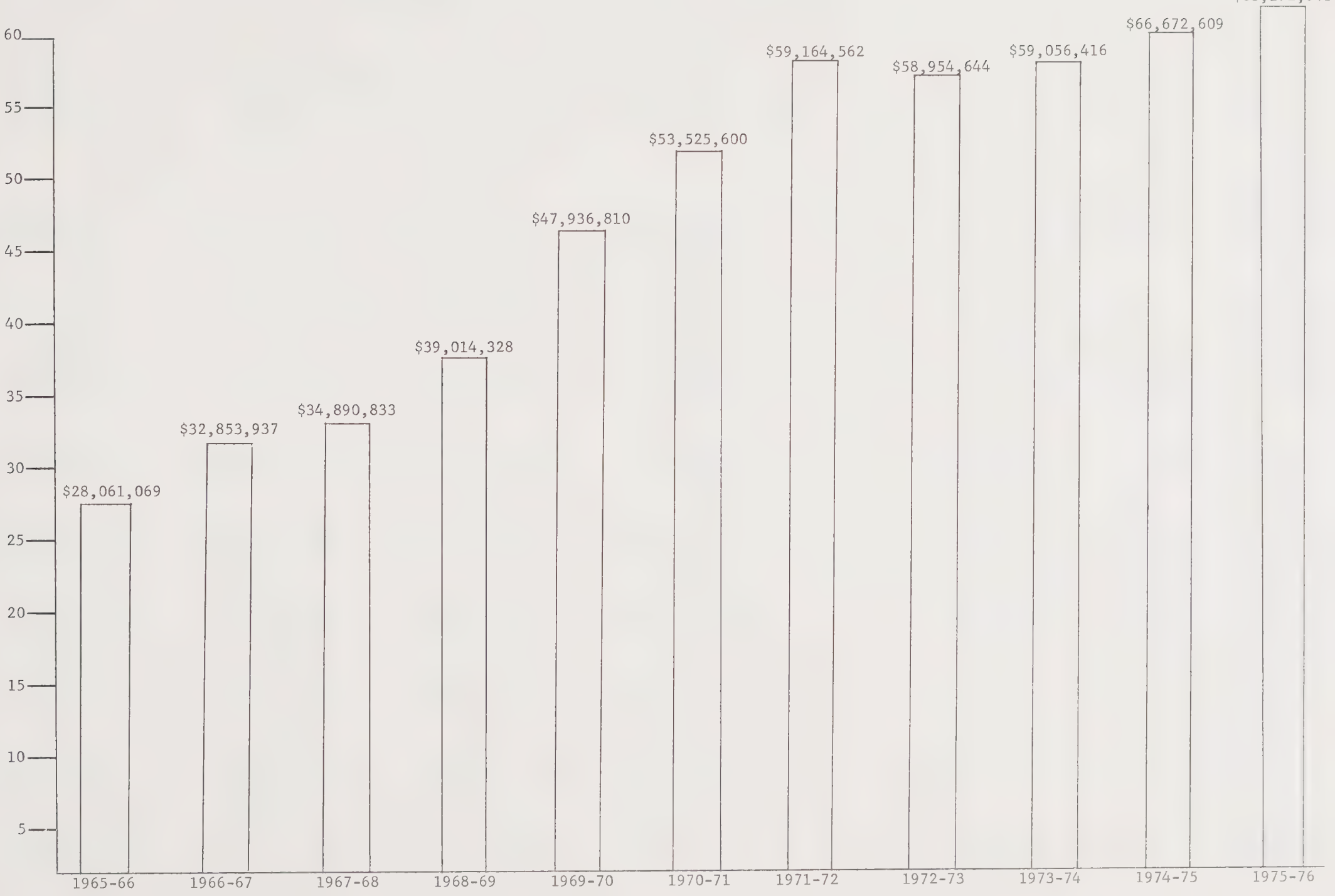
	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
OTHER GRANT FUNDS					
DRUG ENFORCEMENT UNIT FUND					
Aid from Other Governmental Agencies	$ -0-	$ 263,525.00	$ 263,525.00	$ 247,808.25	$ (15,716.75)
Other Revenue--Cash Match	-0-	13,870.00	13,870.00	26,212.13	12,342.13
Total Drug Enforcement Unit Fund	$ -0-	$ 277,395.00	$ 277,395.00	$ 274,020.38	$ (3,374.62)
BIG BROTHER					
Aid from Other Governmental Agencies	$ -0-	$ 34,563.00	$ 34,563.00	$ 34,341.53	$ (221.47)
Total Big Brother Fund	$ -0-	$ 34,563.00	$ 34,563.00	$ 34,341.53	$ (221.47)
SCHOOL LIAISON AIDE					
Aid from Other Governmental Agencies	$ -0-	$ -0-	$ -0-	$ 400.47	$ 400.47
Total School Liaison Aide Fund	$ -0-	$ -0-	$ -0-	$ 400.47	$ 400.47
IN CUSTODY COUNSELOR					
Aid from Other Governmental	$ -0-	$ -0-	$ -0-	$ 109.48	$ 109.48
Total In Custory Counselor Fund	$ -0-0-	$ -0-	$ -0-	$ 109.48	$ 109.48
SCOOPER FUND					
Aid from Other Governmental Agencies	$ -0-	$ 25,334.00	$ 25,334.00	$ 26,841.11	$ 1,507.11
Other Revenue--Cash Match	-0-	1,334.00	1,334.00	-0-	(1,334.00)
Total Scooper Fund	$ -0-	$ 26,668.00	$ 26,668.00	$ 26,841.11	$ 173.11
VOCATIONAL RESOURCES					
Aid from Other Governmental Agencies	$ -0-	$ 40,107.52	$ 40,107.52	$ 19,889.60	$ (20,217.92)
Other Revenue--Cash Match	-0-	2,840.00	2,840.00	958.79	(1,881.21)
Total Vocational Resources Fund	$ -0-	$ 42,947.52	$ 42,947.52	$ 20,848.39	$ (22,099.13)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1976

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimated
OTHER GRANT FUNDS, Continued					
COUNCIL ON CRIMINAL JUSTICE					
Aid from Other Governmental Agencies	$ -0-	$ 116,907.00	$ 116,907.00	$ 124,028.90	$ 7,121.90
Other Revenue--Cash Match	-0-	288.00	288.00	1,614.43	1,326.43
Total Council on Criminal Justice Fund	$ -0-	$ 117,195.00	$ 117,195.00	$ 125,643.33	$ 8,448.33
49-99 COOPERATIVE LIBRARY SYSTEM					
Aid from Other Governmental Agencies	$ -0-	$ 26,719.51	$ 26,719.51	$ 19,332.00	$ (7,387.51)
Total 49-99 Cooperative Library System	$ -0-	$ 26,719.51	$ 26,719.51	$ 19,332.00	$ (7,387.51)
TOTAL OTHER GRANT FUNDS	$ -0-	$ 525,488.03	$ 525,488.03	$ 501,536.69	$ (23,951.34)
GRAND TOTAL BY FUND*	$69,212,894.00	$14,840,261.37	$84,053,155.37	$78,997,966.33	$(5,055,189.04)

*See Exhibit II, Schedules A & C

GENERAL COUNTY



NET EXPENDITURES

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

GROUPED BY FUNCTION	Appropriations: Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
GENERAL				
LEGISLATIVE AND ADMINISTRATIVE				
Board of Supervisors	$ 162,287.00	$ 1,145.38	$ 29,875.54	$ 193,307.92
Chief Administrative Officer	197,504.00	117.61	9,540.98	207,162.59
Total	$ 359,791.00	$ 1,262.99	$ 39,416.52	$ 400,470.51
FINANCE				
Assessor	$ 1,235,521.00	$ 198.00	$ 2,980.03	$ 1,238,699.03
Auditor-Controller	315,216.00	1,800.50	21,705.96	338,722.46
Purchasing Agent	20,417.00	1,888.20	15,961.06	38,266.26
Treasurer and Tax Collector	277,612.00	[illegible]	10,825.40	292,962.90
Treasurer and Tax Collector--Collections Division	78,065.00	-0-	-0-	78,065.00
Total	[illegible]	$ 8,412.20	$ 51,472.45	$ 1,986,715.65
[illegible]				
[illegible]	$ 154,384.00	$ 29.00	$ 3,000.02	$ 157,413.02
[illegible]	$ 154,384.00	$ 29.00	$ 3,000.02	$ 157,413.02
PERSONNEL				
Personnel	$ 9,516.00	$ 1,600.00	$ 4,319.31	$ 15,435.31
Total	$ 9,516.00	$ 1,600.00	$ 4,319.31	$ 15,435.31
ELECTIONS				
County Clerk	$ 339,872.00	$ 30.00	$ 15,295.29	$ 355,197.29
Total	$ 339,872.00	$ 30.00	$ 15,295.29	$ 355,197.29
PROPERTY MANAGEMENT				
Building and Grounds	$ 132,675.00	$ 3,999.51	$ 46,011.59	$ 182,686.10
Total	$ 132,675.00	$ 3,999.51	$ 46,011.59	$ 182,686.10
PLANT ACQUISITION				
Airport Improvement	$ -0-	$ 150,378.00	$ 6,476.00	$ 156,854.00
Capital Improvement	714,500.00	3,868.00	136,155.73	854,523.73
Special Revenue Sharing	6,199,720.00	4,335,986.72	-0-	10,535,706.72
Total	$ 6,914,220.00	$ 4,490,232.72	$ 142,631.73	$11,547,084.45
PROMOTION				
Advertising County Resources	$ 14,710.00	$ -0-	$ 205.74	$ 14,915.74
Total	$ 14,710.00	$ -0-	$ 205.74	$ 14,915.74

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 164,113.44	$ 1,409.22	$ -0-	$ 24,242.00	$ 189,764.66	$ 3,543.26
254,983.55	1,974.14	(47,462.39)	1,089.00	210,584.30	(3,421.71)
$ 419,096.99	$ 3,383.36	$ (47,462.39)	$ 25,331.00	$ 400,348.96	$ 121.55
$ 1,225,144.28	$ 1,431.00	$ (1,232.47)	$ 980.26	$ 1,226.323.07	$ 12,375.96
614,858.60	234.83	(450,840.07)	1,661.49	165,914.85	172,807.61
515,034.48	9,849.18	(527,954.71)	4,205.60	1,134.55	37,131.71
348,257.90	-0-	(54,598.04)	279.00	293,938.86	(975.96)
190,078.71	622.73	(205,594.73)	1,788.00	(13,105.29)	91,170.29
$ 2,893,373.97	$ 12,137.74	$(1,240,220.02)	$ 8,914.35	$ 1,674,206.04	$ 312,509.61
$ 197,097.59	$ 249.10	$ (57,730.32)	$ 1,273.00	$ 140,889.37	$ 16,523.65
$ 197,097.59	$ 249.10	$ (57,730.32)	$ 1,273.00	$ 140,889.37	$ 16,523.65
$ 227,202.34	$ 786.10	$ (212,805.16)	$ 300.00	$ 15,483.28	$ (47.97)
$ 227,202.34	$ 786.10	$ (212,805.16)	$ 300.00	$ 15,483.28	$ (47.97)
$ 305,928.87	$ 43,071.20	$ -0-	$ 1,057.00	$ 350,057.07	$ 5,140.22
$ 305,928.87	$ 43,071.20	$ -0-	$ 1,057.00	$ 350,057.07	$ 5,140.22
$ 1,077,851.10	$ 3,033.59	$(1,071,284.11)	$ 13,630.66	$ 23,231.24	$ 159,454.86
$ 1,077,851.10	$ 3,033.59	$(1,071,284.11)	$ 13,630.66	$ 23,231.24	$ 159,454.86
$ -0-	$ 60,779.12	$ -0-	$ 95,545.00	$ 156,324.12	$ 529.88
-0-	14,002.40	-0-	839,838.54	853,840.94	682.79
2,812.91	6,446,744.17	-0-	3,293,274.27	9,742,831.35	792,875.37
$ 2,812.91	$ 6,521,525.69	$ -0-	$ 4,228,657.81	$10,752,996.41	$ 794,088.04
$ 11,690.10	$ -0-	$ -0-	$ 2,108.41	$ 13,798.51	$ 1,117.23
$ 11,690.10	$ -0-	$ -0-	$ 2,108.41	$ 13,798.51	$ 1,117.23

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

	Appropriations			
	Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
GENERAL, Continued				
OTHER GENERAL				
Retirement Board	$ 7,391.00	$ -0-	$ 289,971.17	297,362.17
Insurance	376,011.00	-0-	446,047.99	822,058.99
Public Works--Administrative	-0-	364.00	-0-	364.00
Public Works--Engineering	369,537.00	1,330.20	14,307.40	385,174.60
Special Population Census	-0-	-0-	132,802.34	132,802.34
Total	$ 752,939.00	$ 1,694.20	$ 883,128.90	$ 1,637,762.10
TOTAL GENERAL FUNCTION	$10,604,938.00	$ 4,507,260.62	$ 1,185,481.55	$16,297,680.17
PUBLIC PROTECTION				
JUDICIAL				
Superior Court	$ 421,072.00	$ 1,128.15	$ 22,235.26	$ 444,435.41
Modesto Municipal Court	639,966.00	6,045.07	111,416.66	757,427.73
Justice Courts				
Newman-Patterson	56,029.00	-0-	2,310.55	58,339.55
Oakdale-Waterford	78,472.00	96.94	7,771.82	86,340.76
Riverbank	23,874.00	-0-	3,162.27	27,036.27
Turlock	113,767.00	304.00	15,106.82	129,177.82
CCCJ-Diversion Planning Grant	-0-	-0-	5,769.00	5,769.00
Council on Criminal Justice Operating Grant	114,747.00	-0-	(3,321.00)	111,426.00
County Clerk-Recorder	580,124.00	4,267.84	7,983.86	592,375.70
District Attorney	1,063,260.00	3,296.35	71,743.27	1,138,299.62
Family Support Division	-0-	891.13	135,914.31	136,805.44
Grand Jury	13,075.00	-0-	7,756.81	20,831.81
Public Defender	271,552.00	1,270.00	356.49	273,178.49
Total	$ 3,375,938.00	$ 17,299.48	$ 388,206.12	$ 3,781,443.60
POLICE PROTECTION				
Sheriff-Coroner	$ 3,048,784.00	$ 8,681.50	$ 196,853.67	$ 3,254,319.17
Constables	42,308.00	-0-	4,174.23	46,482.23
Drug Enforcement Unit	-0-	172.00	282,004.69	282,176.69
Marshal	95,729.00	-0-	13,154.84	108,883.84
Scooper	-0-	-0-	26,668.00	26,668.00
Total	$ 3,186,821.00	$ 8,853.50	$ 522,855.43	$ 3,718,529.93
DETENTION AND CORRECTION				
County Jail	$ 1,132,921.00	$ 8,087.00	$ 24,531.61	$ 1,165,539.61
Honor Farm	551,936.00	27,593.39	(16,704.21)	562,825.18
In Custody Counselor	-0-	-0-	-0-	-0-
Juvenile Hall	456,848.00	2,201.79	6,605.57	465,655.36

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 4,613,662.17	$ -0-	$(4,615,993.09)	$ -0-	$ (2,330.92)	$ 299,693.09
1,914.669.99	-0-	(1,930,275.45)	-0-	(15,605.46)	837,664.45
176,301.88	435.56	(172,524.36)	194.00	4,407.08	(4,043.08)
705,481.45	3,270.06	(521,765.49)	11,299.00	198,285.02	186,889.58
114,055.69	-0-	-0-	-0-	114,055.69	18,746.65
$ 7,524,171.18	$ 3,705.62	$(7,240,558.39)	$ 11,493.00	$ 298,811.41	$ 1,338,950.69
$12,659,225.05	$ 6,587,892.40	$(9,870,060.39)	$ 4,292,765.23	$13,669,822.29	$ 2,627,857.88
$ 431,938.91	$ 187.60	$ (7,153.57)	$ 1,718.00	$ 426,690.94	$ 17,744.47
752,499.73	2,343.17	-0-	1,219.00	756,061.90	1,365.83
57,454.45	885.10	-0-	-0-	58,339.55	-0-
85,332.72	-0-	-0-	675.00	86,007.72	333.04
27,036.27	-0-	-0-	-0-	27,036.27	-0-
127,880.82	715.50	-0-	175.00	128,771.32	406.50
3,468.62	-0-	-0-	-0-	3,468.62	2,300.38
105,670.43	-0-	-0-	280.00	105,950.43	5,475.57
582,618.31	6,268.88	(3,355.21)	1,646.00	587,177.98	5,197.72
1,129,432.04	6,886.78	(39,218.36)	1,301.00	1,098,401.46	39,898.16
372,718.28	8,780.97	(4,479.24)	5,196.24	382,216.25	(245,410.81)
20,831.81	-0-	-0-	-0-	20,831.81	-0-
250,098.04	1,997.79	-0-	41.00	252,136.83	21,041.66
$ 3,946,980.43	$ 28,065.79	$ (54,206.38)	$ 12,251.24	$ 3,933,091.08	$ (151,647.48)
$ 3,214,596.99	$ 21,005.26	$ (18,530.74)	$ 18,509.92	$ 3,235.581.43	$ 18,737.74
46,482.23	-0-	-0-	-0-	46,482.23	-0-
275,985.82	2,013.25	-0-	631.00	278,630.07	3,546.62
108,611.74	251.70	-0-	-0-	108,863.44	20.40
25,930.23	910.88	-0-	-0-	26,841.11	(173.11)
$ 3,671,607.01	$ 24,181.09	$ (18,530.74)	$ 19,140.92	$ 3,696,398.28	$ 22,131.65
$ 1,123,643.66	$ 3,509.87	$ -0-	$ 5,524.57	$ 1,132,678.10	$ 32,861.51
545,853.78	4,263.22	-0-	5,259.48	555,376.48	7,448.70
2,295.03	-0-	-0-	-0-	2,295.03	(2,295.03)
461,277.30	1,288.14	-0-	1,542.00	464,107.44	1,547.92

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

	Appropriations			
	Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
DETENTION AND CORRECTION, Continued				
Probation	$ 1,291,454.00	$ 644.00	$ 52,083.68	$ 1,344,181.68
Probation-Intensive Supervision	364,013.00	18.00	-0-	364,031.00
School Liaison Aide	-0-	-0-	-0-	-0-
Vocational Resources Program	-0-	-0-	42,947.52	42,947.52
Total	$ 3,797,172.00	$ 38,544.18	$ 109,464.17	$ 3,945.180.35
FIRE PROTECTION				
Fire Warden-General Fund	$ 88,126.00	$ 835.00	$ 30,376.79	$ 119,337.79
Fire Warden-County Fire Service Fund	178,922.00	-0-	-0-	178,922.00
Total	$ 267,048.00	$ 835.00	$ 30,376.79	$ 298,259.79
PROTECTIVE INSPECTION				
Abandoned Vehicle Abatement	$ 25,395.00	$ 66.00	$ -0-	$ 25,461.00
Agricultural Commissioner	579,787.00	222.00	15,870.05	595,879.05
Public Works-Building Division	245,434.00	-0-	2,839.04	248,273.04
Total	$ 850,616.00	$ 288.00	$ 18,709.09	$ 869,613.09
OTHER PROTECTION				
Animal Control	$ 182,973.00	$ 459.00	$ 17,544.60	$ 200,976.60
Consumer Affairs Coordinator	37,139.00	7.00	4,841.39	41,987.39
Fish and Game Propagation	6,000.00	162.00	-0-	6,162.00
Office of Emergency Services	40,344.00	-0-	5,473.55	45,817.55
Planning and Community Development	420,749.00	88.00	14,584.86	435,421.86
Water Resources	14,500.00	-0-	-0-	14,500.00
Total	$ 701,705.00	$ 716.00	$ 42,444.40	$ 744,865.40
TOTAL PUBLIC PROTECTION FUNCTION	$12,179,300.00	$ 66,536.16	$ 1,112,056.00	$13,357,892.16
PUBLIC WAYS & FACILITIES				
ROAD CONSTRUCTION AND MAINTENANCE				
Morgan Shop-Road Equipment Pool	$ -0-	$ -0-	$ 525,824.38	$ 525,824.38
Public Works-Road and Bridge	4,305,229.00	2,293,920.68	296.574.00	6,895,723.68
Total	$ 4,305,229.00	$ 2,293,920.68	$ 822,398.38	$ 7,421,548.06
TOTAL PUBLIC WAYS & FACILITIES FUNCTION	$ 4,305,229.00	$ 2,293,920.68	$ 822,398.38	$ 7,421,548.06
HEALTH AND SANITATION				
HEALTH				
Health Departments				
Health	$ 1,329,782.00	$ 4,175.66	$ 57,287.25	$ 1,391,244.91
Child Health/Disability Prevention Program	105,843.00	18,997.68	1,395.00	126,235.68
Family Planning	152,794.00	-0-	1,028.94	153,822.94

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 1,349,677.68	$ 3,169.45	$ (17,590.03)	$ 214.00	$ 1,335,471.10	$ 8,710.58
334,672.41	-0-	-0-	310.00	334,982.41	29,048.59
2,385.96	-0-	-0-	-0-	2,385.96	(2,385.96)
21,851.46	-0-	-0-	-0-	21,851.46	21,096.06
$ 3,841,657.28	$ 12,230.68	$ (17,590.03)	$ 12,850.05	$ 3,849,147.98	$ 96,032.37
$ 292,847.77	$ 4,815.71	$ (197,865.09)	$ 236.00	$ 100,034.39	$ 19,303.40
197,865.09	-0-	-0-	-0-	197,865.09	(18,943.09)
$ 490,712.86	$ 4,815.71	$ (197,865.09)	$ 236.00	$ 297,899.48	$ 360.31
$ 21,127.45	$ -0-	$ -0-	$ -0-	$ 21,127.45	$ 4,333.55
594,483.27	1,241.69	(584.02)	149.00	595,289.94	589.11
262,553.35	-0-	(18,098.85)	1,550.00	246,004.50	2,268.54
$ 878,164.07	$ 1,241.69	$ (18,682.87)	$ 1,699.00	$ 862,421.89	$ 7,191.20
$ 191,097.60	$ 2,022.41	$ -0-	$ 2,277.92	$ 195,397.93	$ 5,578.67
41,904.39	-0-	-0-	83.00	41,987.39	-0-
970.11	817.62	-0-	-0-	1,787.73	4,374.27
44,817.55	242.37	-0-	278.00	45,337.92	479.63
421,217.33	262.67	-0-	380.00	421,860.00	13,561.86
12,902.91	-0-	-0-	-0-	12,902.91	1,597.09
$ 712,909.89	$ 3,345.07	$ -0-	$ 3,018.92	$ 719,273.88	$ 25,591.52
$13,542,031.54	$ 73,880.03	$ (306,875.11)	$ 49,196.13	$13,358,232.59	$ (340.43)
$ 343,937.91	$ 610,260.97	$ (391,377.02)	$ 16,434.00	$ 579,255.86	$ (53,431.48)
3,483,736.05	2,095.59	(124,615.90)	3,212,930.08	6,574,145.82	321,577.86
$ 3,827,673.96	$ 612,356.56	$ (515,992.92)	$ 3,229,364.08	$ 7,153,401.68	$ 268,146.38
$ 3,827,673.96	$ 612,356.56	$ (515,992.92)	$ 3,229,364.08	$ 7,153,401.68	$ 268,146.38
$ 1,381,563.97	$ 3,882.76	$ (69,010.88)	$ 4,455.76	$ 1,320,891.61	$ 70,353.30
89,166.30	20,476.07	(698.66)	1,663.21	110,606.92	15,628.76
142,496.26	-0-	-0-	1,549.53	144,045.79	9,777.15

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

	Appropriations			
	Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
HEALTH, Continued				
Mental Health Departments				
Mental Health	$ 2,404,315.00	$ 18,035.50	$ (228,124.76)	$ 2,194,225.74
Alcoholic Treatment Program	620,912.00	49,902.81	(32,849.58)	637,965.23
Drug Abuse	414,630.00	60,730.00	(36,742.50)	438,617.50
Emergency Services	-0-	-0-	119,965.00	119,965.00
Socialization and Rehabilitation	209,483.00	232.00	14,892.91	224,607.91
South County Services	-0-	-0-	1,021,644.00	1,021,644.00
Children's Services	-0-	-0-	330,480.00	330,480.00
Total	$ 5,237,759.00	$ 152,073.65	$ 1,248,976.26	$ 6,638,808.91
SANITATION				
Contribution to Fink Road Landfill	$ 11,981.00	$ 19,297.00	$ (19,297.00)	$ 11,981.00
Total	$ 11,981.00	$ 19,297.00	$ (19,297.00)	$ 11,981.00
TOTAL HEALTH AND SANITATION FUNCTION	$ 5,249,740.00	$ 171,370.65	$ 1,229,679.26	$ 6,650,789.91
PUBLIC ASSISTANCE				
ADMINISTRATION				
Welfare Administration	$ 8,793,736.00	$ 360,081.29	$ (415,014.00)	$ 8,738,803.29
Total	$ 8,793,736.00	$ 360,081.29	$ (415,014.00)	$ 8,738,803.29
DIRECT FINANCIAL AID				
Adoptions	$ 6,000.00	$ -0-	$ -0-	$ 6,000.00
Aid to Aged	-0-	-0-	-0-	-0-
Aid to Children in Boarding Homes and Institutions	1,300,000.00	-0-	-0-	1,300,000.00
Aid to Disabled	-0-	-0-	-0-	-0-
Aid to Families with Dependent Children--F.G.	15,000,000.00	-0-	-0-	15,000,000.00
Aid to Families with Dependent Children--U.	2,500,000.00	-0-	-0-	2,500,000.00
Aid to Indochinese	-0-	-0-	-0-	-0-
Aid to Potentially Self-Supporting Blind	2,000.00	-0-	-0-	2,000.00
Contribution to Other Agencies	1,696,812.00	-0-	-0-	1,696,812.00
Cuban Refugee Program	12,000.00	-0-	-0-	12,000.00
General Relief	395,000.00	60,600.00	(21,826.41)	433,773.59
Home Program	2,000.00	-0-	-0-	2,000.00
Medical Assistance	4,099,320.00	500,000.00	8,440.00	4,607,760.00
Special Circumstances	140,000.00	-0-	-0-	140,000.00
Special Need--AFDC-F.G.	17,000.00	-0-	-0-	17,000.00
Special Need--AFDC-U.	2,000.00	-0-	-0-	2,000.00
Total	$25,172,132.00	$ 560,600.00	$ (13,386.41)	$25,719,345.59
HOSPITAL CARE				
Scenic General Hospital	$ 7,094,589.00	$ 254,833.07	$ 1,200,358.80	$ 8,549,780.87
Total	$ 7,094,589.00	$ 254,833.07	$ 1,200,358.80	$ 8,549,780.87

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$					
$ 1,825,409.36	$ 22,640.63	$ (3,734.46)	$ 6,998.85	$ 1,851,314.38	$ 342,911.36
553,341.88	3,624.45	-0-	5,112.82	562,079.15	75,886.08
350,249.00	2,334.52	-0-	9,128.00	361,711.52	76,905.98
87,256.66	5,259.20	-0-	611.00	93,126.86	26,838.14
217,143.41	-0-	-0-	160.00	217,303.41	7,304.50
822,830.77	1,670.14	(3,037.57)	17,541.05	839,004.39	182,639.61
253,927.82	-0-	-0-	31.00	253,958.82	76,521.18
$ 5,723,385.43	$ 59,887.77	$ (76,481.57)	$ 47,251.22	$ 5,754,042.85	$ 884,766.06
$ 11,981.00	$ -0-	$ -0-	$ -0-	$ 11,981.00	$ -0-
$ 11,981.00	$ -0-	$ -0-	$ -0-	$ 11,981.00	$ -0-
$ 5,735,366.43	$ 59,887.77	$ (76,481.57)	$ 47,251.22	$ 5,766,023.85	$ 884,766.06
$ 7,750,530.85	$ 1,632.74	$ (58,885.00)	$ 5,777.09	$ 7,699,055.68	$ 1,039,747.61
$ 7,750,530.85	$ 1,632.74	$ (58,885.00)	$ 5,777.09	$ 7,699,055.68	$ 1,039,747.61
$ 460.00	$ -0-	$ -0-	$ -0-	$ 460.00	$ 5,540.00
(445.00)	-0-	-0-	-0-	(445.00)	445.00
1,327,859.57	-0-	-0-	-0-	1,327,859.57	(27,859.57)
(1,454.00)	-0-	-0-	-0-	(1,454.00)	1,454.00
13,429,399.97	-0-	-0-	-0-	13,429,399.97	1,570,600.03
2,343,612.34	-0-	-0-	-0-	2,343,612.34	156,387.66
29,383.50	-0-	-0-	-0-	29,383.50	(29,383.50)
-0-	-0-	-0-	-0-	-0-	2,000.00
1,861,315.00	-0-	-0-	-0-	1,861,315.00	(164,503.00)
5,801.00	-0-	-0-	-0-	5,801.00	6,199.00
433,773.59	-0-	-0-	-0-	433,773.59	-0-
11,536.00	-0-	-0-	-0-	11,536.00	(9,536.00)
4,607,760.00	-0-	-0-	-0-	4,607,760.00	-0-
98,567.00	-0-	-0-	-0-	98,567.00	41,433.00
16,276.67	-0-	-0-	-0-	16,276.67	723.33
1,766.80	-0-	-0-	-0-	1,766.80	233.20
$24,165,612.44	$ -0-	$ -0-	$ -0-	$24,165,612.44	$ 1,553,733.15
$ 8,731,857.44	$ 69,007.72	$ (406,076.75)	$ 63,698.91	$ 8,458,487.32	$ 91,293.55
$ 8,731,857.44	$ 69,007.72	$ (406,076.75)	$ 63,698.91	$ 8,458,487.32	$ 91,293.55

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

	Appropriations			
	Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
PUBLIC ASSISTANCE, Continued				
PUBLIC EMPLOYMENT PROGRAMS				
PEP V	$ -0-	$ -0-	$ -0-	$ -0-
CETA I				
In School Youth Program	-0-	-0-	502,501.00	502,501.00
Out of School Youth Program	-0-	-0-	390,818.00	390,818.00
Older Worker Program	-0-	-0-	447,761.00	447,761.00
Summer Youth Program 1975	-0-	-0-	388,116.00	388,116.00
Basic Mechanical Skills	-0-	-0-	175,843.00	175,843.00
On the Job Training Program	-0-	-0-	1,103,122.59	1,103,122.59
Manpower Planning Evaluating & Accounting	-0-	-0-	169,290.00	169,290.00
Adult Manpower Const. Training	-0-	-0-	150,545.00	150,545.00
English as a 2nd Language	-0-	-0-	44,980.00	44,980.00
Total CETA I	$ -0-	$ -0-	$ 3,372,976.59	$ 3,372,976.59
CETA II	-0-	-0-	1,786,085.88	1,786,085.88
CETA III	-0-	-0-	476,758.00	476,758.00
CETA VI	-0-	-0-	5,502,279.00	5,502,279.00
Total	$ -0-	$ -0-	$11,138,099.47	$11,138,099.47
OTHER PUBLIC ASSISTANCE				
Big Brothers of Modesto	$ -0-	$ -0-	$ 34,563.00	$ 34,563.00
Crippled Children's Services	387,467.00	35,121.00	(20,136.64)	402,451.36
Veterans' Services	91,260.00	-0-	-0-	91,260.00
Total	$ 478,727.00	$ 35,121.00	$ 14,426.36	$ 528,274.36
TOTAL PUBLIC ASSISTANCE FUNCTION	$41,539,184.00	$ 1,210,635.36	$11,924,484.22	$54,674,303.58
EDUCATION				
SCHOOL ADMINISTRATION				
Superintendent of Schools	$ 341,543.00	$ 168.00	$ -0-	$ 341,711.00
Total	$ 341,543.00	$ 168.00	$ -0-	$ 341,711.00
OTHER EDUCATION				
Cooperative Extension**	$ 185,622.00	$ 6,305.27	$ 7,822.41	$ 199,749.68
County Library	1,770,643.00	89,877.81	17,374.12	1,877,894.93
49-99 Co-op Library System	-0-	-0-	26,719.51	26,719.51
Total	$ 1,956,265.00	$ 96,183,08	$ 51,916.04	$ 2,104,364.12
TOTAL EDUCATION FUNCTION	$ 2,297,808.00	$ 96,351.08	$ 51,916.04	$ 2,446,075.12

**Formerly Agricultural Extension

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 1,994.77	$ -0-	$ -0-	$ -0-	$ 1,994.77	$ (1,994.77)
389,164.38	257.58	-0-	113,079.04	502,501.00	-0-
278,535.17	-0-	-0-	112,282.83	390,818.00	-0-
276,131.37	126.90	-0-	171,502.73	447,761.00	-0-
321,262.70	-0-	-0-	66,853.30	388,116.00	-0-
90,004.12	-0-	-0-	85,838.88	175,843.00	-0-
819,942.30	232.14	-0-	282,948.15	1,103,122.59	-0-
150,844.64	890.40	(40,539.47)	58,094.43	169,290.00	-0-
88,837.85	-0-	-0-	61,707.15	150,545.00	-0-
25,916.62	-0-	-0-	19,063.38	44,980.00	-0-
$ 2,440,639.15	$ 1,507.02	$ (40,539.47)	$ 971,369.89	$ 3,372,976.59	$ -0-
1,527,524.59	-0-	-0-	258,561.29	1,786,085.88	-0-
455,281.58	-0-	-0-	21,476.42	476,758.00	-0-
2,043,117.44	-0-	-0-	3,459,161.56	5,502,279.00	-0-
$ 6,468,557.53	$ 1,507.02	$ (40,539.47)	$ 4,710,569.16	$11,140,094.24	$ (1,994.77)
$ 34,263.00	$ -0-	$ -0-	$ -0-	$ 34,263.00	$ 300.00
400,205.97	577.17	-0-	260.00	401,043.14	1,408.22
90,298.46	-0-	-0-	136.00	90,434.46	825.54
$ 524,767.43	$ 577.17	$ -0-	$ 396.00	$ 525,740.60	$ 2,533.76
$47,641,325.69	$ 72,724.65	$ (505,501.22)	$ 4,780,441.16	$51,988,990.28	$ 2,685,313.30
$ 382,325.18	$ 395.28	$ -0-	$ 945.00	$ 383,665.46	$ (41,954.46)
382,325.18	395.28	-0-	945.00	383,665.46	(41,954.46)
$ 187,433.58	$ 1,426.36	$ -0-	$ 10,845.10	$ 199,705.04	$ 44.64
1,810,496.30	9,605.25	-0-	38,591.60	1,858,693.15	19,201.78
21,464.59	-0-	-0-	2,925.81	24,390.40	2,329.11
$ 2,019,394.47	$ 11,031.61	$ -0-	$ 52,362.51	$ 2,082,788.59	$ 21,575.53
$ 2,401,719.65	$ 11,426.89	$ -0-	$ 53,307.31	$ 2,466,454.05	$ (20,378.93)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

	Appropriations			
	Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
RECREATION				
Parks and Recreation	$ 863,062.00	$ 20,195.39	$ 36,039.66	$ 919,297.05
Off-Highway Vehicle Fund	-0-	-0-	3,700.00	3,700.00
Total	$ 863,062.00	$ 20,195.39	$ 39,739.66	$ 922,997.05
TOTAL RECREATION FUNCTION	$ 863,062.00	$ 20,195.39	$ 39,739.66	$ 922,997.05
DEBT SERVICE				
BOND AND INTEREST REDEMPTION				
Bond Service Expense	$ 400.00	$ -0-	$ -0-	$ 400.00
Bond Redemption	260,000.00	-0-	-0-	260,000.00
Interest Paid on Bonds	55,102.00	-0-	-0-	55,102.00
Total	$ 315,502.00	$ -0-	$ -0-	$ 315,502.00
TOTAL DEBT SERVICE FUNCTION	$ 315,502.00	$ -0-	$ -0-	$ 315,502.00
APPROPRIATION FOR CONTINGENCIES	$ 3,911,191.00	$ -0-	$(2,880,853.36)	$ 1,030,337.64
GRAND TOTAL	$81,265,954.00	$ 8,366,269.94	$13,484,901.75	$103,117,125.69
BREAKDOWN BY FUND				
General	$69,607,847.00	$ 1,735,860.54	$ 1,271,815.87	$72,615,523.41
Road Fund	4,616,420.00	2,293,920.68	545,798.38	7,456,139.06
Litter Cleanup	-0-	-0-	-0-	-0-
Off-Highway Vehicle	-0-	-0-	3,700.00	3,700.00
Superintendent of Schools	341,543.00	168.00	-0-	341,711.00
Debt Service	315,502.00	-0-	-0-	315,502.00
County Fire Service	178,922.00	-0-	-0-	178,922.00
Fish and Game	6,000.00	162.00	-0-	6,162.00
General Revenue Sharing	6,199,720.00	4,335,986.72	-0-	10,535,706.72
Public Employment Programs				
PEP V	-0-	-0-	-0-	-0-
CETA I	-0-	-0-	3,372,976.59	3,372,976.59
CETA II	-0-	-0-	1,786,085.88	1,786,085.88
CETA III	-0-	-0-	476,758.00	476,758.00
CETA VI	-0-	-0-	5,502,279.00	5,502,279.00
Total Public Employment Program	$ -0-	$ -0-	$11,138,099.47	$11,138,099.47

*See Exhibit II, Schedule A
**Included reimbursable work credits in the amount of $114,626.21

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$					
$ 888,995.61	$ 16,813.49	$ (58.40)	$ 6,161.73	$ 911,912.43	$ 7,384.62
-0-	-0-	-0-	3,700.00	3,700.00	-0-
$ 888,995.61	$ 16,813.49	$ (58.40)	$ 9,861.73	$ 915,612.43	$ 7,384.62
$ 888,995.61	$ 16,813.49	$ (58.40)	$ 9,861.73	$ 915,612.43	$ 7,384.62
$ 1,188.80	$ -0-	$ -0-	$ -0-	$ 1,188.80	$ (788.80)
260,000.00	-0-	-0-	-0-	260,000.00	-0-
55,102.50	-0-	-0-	-0-	55,102.50	(.50)
$ 316,291.30	$ -0-	$ -0-	$ -0-	$ 316,291.30	$ (789.30)
$ 316,291.30	$ -0-	$ -0-	$ -0-	$ 316,291.30	$ (789.30)
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 1,030,337.64
$87,012.629.23	$ 7,434,981.79	($11,274,969.61)	$12,462,187.06	$95,634,828.47	$ 7,482,297.22
$75,326,796.70	$ 370,237.01	($10,718,437.22)	$ 1,221,128.74	$66,199.725.23	$ 6,415,798.18
3,827,673.96	612,356.56	(515,992.92)**	3,229,364.08	7,153,401.68	302,737.38
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	3,700.00	3,700.00	-0-
382,325.18	395.28	-0-	945.00	383,665.46	(41,954.46)
316,291.30	-0-	-0-	-0-	316,291.30	(789.30)
197,865.09	-0-	-0-	-0-	197,865.09	(18,943.09)
970.11	817.62	-0-	-0-	1,787.73	4,374.27
2,812.91	6,446,744.17	-0-	3,293,274.27	9,742,831.35	792,875.37
1,994.77	-0-	-0-	-0-	1,994.77	(1,994.77)
2,440,639.15	1,507.02	(40,539.47)	971,369.89	3,372,976.59	-0-
1,527,524.59	-0-	-0-	258,561.29	1,786,085.88	-0-
455,281.58	-0-	-0-	21,476.42	476,758.00	-0-
2,043,117.44	-0-	-0-	3,459,161.56	5,502,279.00	-0-
$ 6,468,557.53	$ 1,507.02	$ (40,539.47)	$ 4,710,569.16	$11,140,094.24	$ (1,994.77)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1976

BREAKDOWN BY FUND, Continued	Appropriations			
	Budgeted July 1, 1975	Carry Forward Encumbrances	Added (Deleted) During Year	Total Available
Other Grant Funds				
Council on Criminal Justice	$ -0-	$ -0-	$ 117,195.00	$ 117,195.00
Drug Enforcement	-0-	172.00	277,395.00	277,567.00
School Liaison Aide	-0-	-0-	-0-	-0-
In Custody Counselor	-0-	-0-	-0-	-0-
49-99 Co-op Library System	-0-	-0-	26,719.51	26,719.51
Scooper Fund	-0-	-0-	26,668.00	26,668.00
Vocational Resources Fund	-0-	-0-	42,947.52	42,947.52
Big Brothers of Modesto	-0-	-0-	34,563.00	34,563.00
Total Other Grant Funds	$ -0-	$ 172.00	$ 525,488.03	$ 525,660.03
GRAND TOTAL	$81,265,954.00	$ 8,366,269.94	$13,484,901.75	$103,117.125.69

*See Auditor's Exhibit II, Schedule A
**See Auditor's Exhibit XI, Schedule B.

Charges					
Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 109,139.05	$ -0-	$ -0-	$ 280.00	$ 109,419.05	$ 7,775.95
272,007.13	2,013.25	-0-	-0-	274,020.38	3,546.62
2,385.96	-0-	-0-	-0-	2,385.96	(2,385.96)
2,295.03	-0-	-0-	-0-	2,295.03	(2,295.03)
21,464.59	-0-	-0-	2,925.81	24,390.40	2,329.11
25,930.23	910.88	-0-	-0-	26,841.11	(173.11)
21,851.46	-0-	-0-	-0-	21,851.46	21,096.06
34,263.00	-0-	-0-	-0-	34,263.00	300.00
$ 489,336.45	$ 2,924.13	$ -0-	$ 3,205.81	$ 495,466.39	$ 30,193.64*
$87,012,629.23	$ 7,434,981.79**	($11,274,969.61)	$12,462,187.06	$95,634,828.47	$ 7,482,297.22

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1976

	Balances June 30, 1975	Balances June 30, 1976	Cash Increase or (Decrease)	
GENERAL FUND				
Imprest Cash	$ 97,457.00	$ 126,317.00	$ (3,860.00)*	
Accounts Receivable	7,432.50	545,900.73	(61,136.53)**	
Inventory	231,409.68	250,065.34	(18,655.66)	
Loans and Advances Receivable	152,294.42	130,463.53	11,800.00 ***	
Accounts Payable	1,801.61	242,843.60	241,041.99	
Road Payment for IGS Fund	-0-	-0-	125,000.00	
Total				$ 294,189.80
ROAD FUND				
Accounts Receivable	$ 6,326.62	$ 4,435.45	$ 1,891.17	
Deposits with Others	642,577.00	627,746.65	14,830.35	
Inventory	108,413.87	158,082.85	(49,668.98)	
Loans Receivable	41,414.30	80,688.73	(39,274.43)	
Accounts Payable	110,190.15	53,295.26	(56,894.89)	
Unpaid Balance Due for IGS Fund	-0-	-0-	477,331.70	
Total				348,214.92
GENERAL REVENUE SHARING				
Accounts Receivable	$ 884,651.00	$ 726,235.00	$ 158,416.00	
Total				158,416.00
DRUG ENFORCEMENT UNIT				
Accounts Receivable	$ 14,713.75	$ -0-	$ 14,713.75	
Total				14,713.75
BIG BROTHERS OF MODESTO				
Accounts Receivable	$ 514.93	$ -0-	$ 514.93	
Total				514.93
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$ 816,049.40

Non-cash entries reflected above:

*$25,000 expenditure to create Imprest Cash Fund.
**$477,331.70 long-term receivable for sale of IGS fund.
***$10,030.89 Fink Road Landfill written-off as contributed asset.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1976

LOANS AND ADVANCES RECEIVABLE			
General Fund	$ 130,463.53		
Road Fund	80,688.73		
Total Loans and Advances Receivable			$ 211,152.26*
LOANS PAYABLE			
To General Fund:			
Geer Road Landfill (1)	$ 118,463.53		
Mountain View Fire District (2)	12,000.00		
Total		$ 130,463.53	
To Road Fund:			
Alley Improvement Assessment Districts (2)			
Carmichael Colony, Blk 5160	3,070.00		
Carmichael Colony, Blk 5178	3,196.52		
Carmichael Colony, Blk 5179	2,995.23		
Coffee Acres/A	3,273.37		
Colorado Avenue	14,186.51		
Kingsbury, Blk 2806	4,445.57		
Lincoln Estates, Blk 1601	4,208.60		
Lincoln Estates, Blk 1601-2-3-4-6	15,722.38		
Lincoln Estates, Blk 1609	3,886.77		
Paradise Homes, Blk 4016	3,786.47		
Paradise Tract, Blk 4017	5,543.72		
Peggy Lane	2,339.22		
Sylvan Village, Blk 12628	4,952.46		
Sylvan Village, Blk 12629	2,631.12		
Wm Tract/Green Acres, Blk 1207-8	3,734.37		
Woodworth Avenue, Blk 3650-3666	2,716.42		
Total		80,688.73	
Total Loans Payable			$ 211,152.26

(1) See Auditor's Exhibit IV and Exhibit IV, Schedule F
(2) See Auditor's Exhibit IX, Schedule G
*See Auditor's Exhibit II

INTRAGOVERNMENTAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1976

	Total**	Data Processing	Scenic Shop Motor Pool	Central Services
ASSETS				
Cash in Treasury: (1)	$ 612,775.44	$ 75,639.94	$ 417,560.34	$ 119,575.16
Accounts Receivable	-0-	-0-	-0-	-0-
Inventory--Materials and Supplies	139,871.25	-0-	34,807.09	105,064.16
Structures and Improvements	62,963.27	-0-	61,733.27	1,230.00
Reserve for Amortization	(34,231.98)	-0-	(34,231.98)	-0-
Equipment	1,177,220.54	26,196.99	1,079,673.80	71,349.75
Reserve for Depreciation	(700,883.04)	(17,359.20)	(643,816.06)	(39,707.78)
Total Assets	$ 1,257,715.48	$ 84,477.73	$ 915,726.46	$ 257,511.29
LIABILITIES AND EQUITIES				
Accounts Payable	$ -0-	$ -0-	$ -0-	$ -0-
Equities:				
Contributed Assets--July 1, 1975	$ 1,021,835.02	$ 28,921.46	$ 732,498.50	$ 260,415.06
Equipment Contribution from General Fund	165.02	-0-	165.02	-0-
Contributed Assets--June 30, 1976	$ 1,022,000.04	$ 28,921.46	$ 732,663.52	$ 260,415.06
Retained Earnings--July 1, 1975	$ 239,260.21	$ 21,851.39	$ 191,682.07	$ 25,726.75
Net Income (Loss) 1975-76 (2)	(3,544.77)	33,704.88	(8,619.13)	(28,630.52)
Retained Earnings--June 30, 1976*	$ 235,715.44	$ 55,556.27	$ 183,062.94	$ (2,903.77)
Total Liabilities and Equities	$ 1,257,715.48	$ 84,477.73	$ 915,726.46	$ 257,511.29

(1) See Auditor's Exhibit III, Schedule A

(2) See Auditor's Exhibit III, Schedules B through E

*Includes Reserve for Encumbrances:

Data Processing	$ 238.00
Scenic Shop	22,461.80
Central Services	923.89
	$ 23,623.69

**See Auditor's Exhibit I

INTRAGOVERNMENTAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1976	Treasurer's Balance June 30, 1976
Data Processing	$ 41,270.54	$ 564,213.18	$ 530,508.30	$ 664.52	$ 75,639.94	$ 75,639.94
Scenic Shop	442,852.05	664,157.71	672,776.84	(16,672.58)	417,560.34	417,560.34
Central Services	136,760.59	577,036.50	605,667.02	11,445.09	119,575.16	119,575.16
Morgan Shop	29,348.18	-0-	-0-	(29,348.18)	-0-	-0-
Total	$ 650,231.36	$ 1,805,407.39	$ 1,808,952.16	$ (33,911.15)	$ 612,775.44	$ 612,775.44

*See Auditor's Exhibit III, Schedule F

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

DATA PROCESSING

INCOME		
Charges to Departments	$ 542,223.58	
Outside Agencies	21,760.60	
Other Income	229.00	
Total		$ 564,213.18
EXPENSES		
Salaries and Wages	$ 284,970.83	
Retirement	53,871.76	
Employee Group Insurance	8,004.91	
Communications	1,525.02	
Consumable Supplies	19,862.18	
Janitorial Services	6,456.37	
Insurance	4,144.58	
Maintenance--Equipment	23,054.40	
Maintenance--Structures and Grounds	5,269.51	
Office Supplies	1,085.61	
Postage	110.30	
Software	750.00	
Administrative Services	7,514.93	
Rents and Leases--Equipment	103,187.95	
Microfiche Expense	5,303.13	
Mileage and Travel	1,036.63	
Utilities	2,811.94	
Cartage	155.00	
Amortization	1,143.99	
Loss on Sale of Fixed Assets	249.26	
Total		$ 530,508.30
NET INCOME (Loss)		$ 33,704.88

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1976

DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposals
BALANCE--July 1, 1975	$ 26,004.66	$ 16,502.35		
Additions				
Purchases	728.73			
Total	$ 728.73			
Disposals				
No value--Transfer to Salvage	$ 536.40	$ (287.14)	$ -0-	$(249.26)
Total	$ 536.40			$(249.26)
Current Year Depreciation		$ 1,143.99		
BALANCE--June 30, 1976	$ 26,196.99	$ 17,359.20		

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

SCENIC SHOP - MOTOR POOL

INCOME			
Charges to Departments:			
Car Pool Usage		$ 614,354.24	
Special Department Equipment Charges		46,686.81	
Other Revenue		3,116.66	
Total			$ 664,157.71
EXPENSES			
Salaries and Wages		$ 96,646.72	
Retirement		18,987.43	
Employee Group Insurance		2,797.87	
Communications		957.46	
Household Expense		274.98	
Insurance		6,165.87	
Maintenance--Equipment		458.07	
Maintenance--Structures and Grounds		6,453.70	
Office Supplies		457.07	
Library and Reference Books		104.82	
Data Processing Services		954.10	
Administrative Services		16,621.04	
Collection Services		253.96	
Rents and Leases--Equipment		306.96	
Small Tools and Instruments		1,389.00	
Materials--Inventory July 1, 1975	$ 25,960.21		
Add: Purchases 1975-1976	351,442.34		
	$ 377,402.55		
Less: Inventory June 30, 1976	34,807.09	342,595.46	
Education and Treasury		51.00	
Mileage and Travel		58.63	
Utilities		3,119.74	
Amortization and Depreciation		174,078.12	
Loss on Sale of Fixed Assets		44.84	
Total			$ 672,776.84
NET INCOME (Loss)			$ (8,619.13)

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

SCENIC SHOP - MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposals
BALANCE--July 1, 1975	$ 897,660.12	$ 474,537.81		
Additions				
New Equipment Purchases	$ 181,948.66			
Contributed by General Fund	165.02			
Total	$ 182,113.68			
Disposals				
No Value--Transfer to Salvage	$ 100.00	$ (55.16)	$ -0-	$ 44.84
Total	$ 100.00			$ 44.84
Current Year Depreciation		$ 169,333.41		
BALANCE--June 30, 1976	$ 1,079.673.80	$ 643,816.06		

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store Issues		$ 465,162.29	
Printing		60,006.21	
Quick Copy Services		34,798.64	
Messenger Services		11,848.72	
Microfilm Services		1,354.23	
Outside Agencies		3,866.41	
Total			$ 577,036.50
EXPENSES			
Salaries and Wages		$ 84,117.52	
Retirement		16,047.14	
Employee Group Insurance		2,913.26	
Communications		906.94	
Janitorial Services		6,014.45	
Insurance		1,827.85	
Data Processing Services		3,705.90	
Maintenance--Equipment		5,663.61	
Maintenance--Structures and Grounds		3,414.54	
Quick Copy System Supplies		2,704.60	
Office Supplies		1,870.91	
Postage		66.80	
Administrative Service		4,529.57	
Rents and Leases--Equipment		1,108.70	
Inventory--July 1, 1975	$ 113,297.72		
Purchases	452,391.56		
	565,689.28		
Less: Inventory--June 30, 1976	105,064.16	460,625.12	
Transportation and Travel		2,218.20	
Utilities		4,720.38	
Amortization and Depreciation		3,211.53	
Total			$ 605,667.02
NET INCOME (Loss)			$ (28,630.52)

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve
BALANCE--July 1, 1975	$ 71,349.75	$ 36,496.25
Additions	-0-	-0-
Disposals	-0-	-0-
Current Year Depreciation		3,211.53
BALANCE--June 30, 1976	$ 71,349.75	$ 39,707.78

INTRAGOVERNMENTAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1976

	Balance June 30, 1975	Balance June 30, 1976	Cash Increase (Decrease)	
DATA PROCESSING				
Equipment	$ 26,004.66	$ 26,196.99	$ (192.33)	
Equipment Depreciation Reserve	16,502.35	17,359.20	856.85	
Total				$ 664.52*
SCENIC SHOP				
Inventory	$ 25,960.21	$ 34,807.09	$ (8,846.88)	
Structures Depreciation Reserve	29,487.27	34,231.98	4,744.71	
Equipment	897,660.12	1,079,673.80	(182,013.68)	
Equipment Depreciation Reserve	474,537.81	643,816.06	169,278.25	
Contributed Assets	732,498.50	732,663.52	165.02	
Total				(16,672.58)*
CENTRAL SERVICES				
Inventory	$ 113,297.72	$ 105,064.16	$ 8,233.56	
Equipment Depreciation	36,496.25	39,707.78	3,211.53	
Total				11,445.09*
MORGAN SHOP				
Sale of Morgan Shop to Road Fund, as of 7/1/75, included transfer of cash	$ 29,348.18	-0-	$ (29,348.18)	
Total				(29,348.18)*
GRAND TOTAL				$ (33,911.15)

*See Auditor's Exhibit III, Schedule A.

ENTERPRISE FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1976

AUDITOR'S EXHIBIT IV

	Total	Geer Road Sanitary Landfill	Fink Road Landfill
ASSETS			
Cash in Treasury	$ 222,230.60	$ 225,412.33	$ (3,181.73)
Imprest Cash--Change Fund	200.00	100.00	100.00
Accounts Receivable	29,378.70	27,100.50	2,278.20
Land	362,710.90	281,178.30	81,532.60
Reserve for Amortization	(144,600.00)	(136,600.00)	(8,000.00)
Structures and Improvements	106,800.68	106,800.68	-0-
Reserve for Depreciation	(44,651.14)	(44,651.14)	-0-
Equipment	6,383.74	6,383.74	-0-
Reserve for Depreciation	(1,184.44)	(1,184.44)	-0-
Deferred Debits--Equipment Lease	473,389.49	473,389.49	-0-
Total Assets	$ 1,010,658.53	$ 937,929.46	$ 72,729.07
LIABILITIES AND EQUITIES			
Current Liabilities:			
Customer's Deposits	$ 1,840.00	$ 1,440.00	$ 400.00
Accounts Payable	10,474.23	10,474.23	-0-
Total Current Liabilities	$ 12,314.23	$ 11,914.23	$ 400.00
Long-Term Liabilities:			
Due to County General Fund	$ 118,463.53	$ 118,463.53	$ -0-
Due to City of Modesto	118,463.46	118,463.46	-0-
Equipment Lease Payable	470,277.35	470,277.35	-0-
Total Long-Term Liabilities	$ 707,204.34	$ 707,204.34	$ -0-
Total Liabilities	$ 719,518.57	$ 719,118.57	$ 400.00
Equities:			
Contributed Assets--General	$ 27,981.00		$ 27,981.00
Contributed Assets--Revenue Sharing	80,132.60		80,132.60
Retained Earnings, July 1, 1975	198,202.70	214,139.80	(15,937.10)
Net Income (Loss) 1975-76	(15,176.34)	4,671.09	(19,847.43)
Retained Earnings*, June 30, 1976	$ 183,026.36	$ 218,810.89*	$ (35,784.53)
Total Liabilities and Equities	$ 1,010,658.53	$ 937,929.46	$ 72,729.07

*Includes Reserve for Encumbrances & Imprest Cash

Geer	16,832.67	+	100.00
Fink	-0-	+	100.00

ENTERPRISE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

SCHEDULE A	Auditor's Balance July 1, 1975	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1976	Treasurer's Balance June 30, 1976
Geer Road Sanitary Landfill	$ 172,598.86	$ 423,143.55	$ 418,472.46	$ 48,142.38	$ 225,412.33	$ 225,412.33
Fink Road Sanitary Landfill	(281.10)	40,881.57	60,729.00	16,946.80	(3,181.73)	(3,181.73)
Total	$ 172,317.76	$ 464,025.12	$ 479,201.46	$ 65,089.18	$ 222,230.60	$ 222,230.60

ENTERPRISE FUNDS
EQUIPMENT ANALYSIS

SCHEDULE B	Balance July 1, 1975	Additions	Deletions	Balance June 30, 1976
Geer Road Sanitary Landfill	$ 4,389.31	$ 1,994.43	-0-	$ 6,383.74
Fink Road Sanitary Landfill	-0-	-0-	-0-	-0-
Total	$ 4,389.31	$ 1,994.43	-0-	$ 6,383.74

*See Auditor's Exhibit IV, Schedule F.

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

OPERATING REVENUES	
Service Charges	$ 394,987.53
Property Lease	1,550.00
Other Revenue	23,866.70
Interest	2,739.32
TOTAL OPERATING REVENUES	$ 423,143.55
OPERATING EXPENSES BEFORE AMORTIZATION	
Salaries and Wages--Regular	$ 110,003.56
Salaries and Wages--Extra	6,900.65
Retirement and O.A.S.D.I.	20,767.36
Employee Group Insurance	3,263.66
Communications	564.55
Insurance	3,977.97
Repairs and Maintenance	13,758.96
Maintenance-Structures and Grounds	12,174.68
Memberships	15.00
Office Supplies	2,699.36
Data Processing	1,912.03
Administrative Services:	
Accounting	5,969.95
Fink Road Landfill	2,916.74
Other	3,506.80
Public Works-Administration	7,096.80
Rents and Leases--Equipment	
Morgan Shop	27,108.93
Other	123,913.17
Small tools and instruments	339.92
Licenses and Fees	90.00
Gasoline, oil, & fuel	26,000.73
Operating supplies	5,480.71
Travel and meetings	541.53
Utilities	1,434.09
Taxes and assessments	2,982.18
Clothing	56.92
TOTAL OPERATING EXPENSES (Before Amortization)	$ 383,476.25
NET OPERATING PROFIT (Before Amortization)	39,667.30
AMORTIZATION	34,996.21
NET OPERATING PROFIT	$ 4,671.09

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1976

OPERATING REVENUES	
Service Charges	$ 36,252.56
Property Lease	1,400.00
Other Revenue	3,162.87
Interest	66.14
TOTAL OPERATING REVENUES	$ 40,881.57
OPERATING EXPENSES BEFORE AMORTIZATION	
Salaries and Wages	$ 13,914.51
Communications	346.98
Insurance	340.82
Repairs and Maintenance	3,180.27
Office Supplies	173.60
Professional Services:	
Data Processing	260.84
Engineering Services	100.00
Administrative Services:	
Accounting	2,515.15
Geer Road Landfill	13,950.93
Other	225.76
Public Works-Administration	307.35
Rent and Leases--Equipment	
Morgan Shop	13,692.06
Other	7,200.00
Small tools and instruments	287.07
Utilities	233.66
TOTAL OPERATING EXPENSES (Before Amortization)	$ 56,729.00
NET OPERATING PROFIT (Loss) Before Amortization	(15,847.43)
AMORTIZATION	4,000.00
NET OPERATING PROFIT (Loss)	$ (19,847.43)

ENTERPRISE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1976

	Balance June 30, 1975	Balance June 30, 1976	Cash Increase (Decrease)	
GEER ROAD LANDFILL				
Accounts Receivable	$ 31,029.25	$ 27,100.50	$ 3,928.75	
Land Amortization Reserve	112,480.00	136,600.00	24,120.00	
Structures and Improvements	102,125,89	106,800.68	(4,674.79)	
Structures Amortization Reserve	34,340.40	44,651.14	10,310.74	
Equipment	4,389.31	6,383.74	(1,994.43)	
Equipment Depreciation Reserve	618.97	1,184,44	565.47	
Deferred Debits	143,794.05	473,389.49	(329,595.44)	
Accounts Payable	5,051.88	10,474.23	5,422.35	
Customer Deposits	1,175.11	1,440.00	264.89	
Equipment Lease Payable	130,482.51	470,277.35	339,794.84	
Total				$ 48,143.38*
FINK ROAD LANDFILL				
Accounts Receivable	$ 4,394.00	$ 2,278.20	$ 2,115.80	
Land	80,132.60	81,532.60	(1,400.00)	
Land Amortization Reserve	4,000.00	8,000.00	4,000.00	
Customer Deposits	150.00	400.00	250.00	
Due General Fund	10,030.89	-0-	(10,030.89)	
Contributed Assets from General Fund	5,969.11	27,981.00	22,011.89	
Total				16,946.80*
TOTAL TRANSACTIONS AFFECTING CASH				$ 65,090.18

*See Auditor's Exhibit IV, Schedule A.

AUDITOR'S EXHIBIT V; and
SCHEDULE A and
SCHEDULE B

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Cash in Treasury	$ 652,162.98
Bonds Authorized--Unissued	None
Total	$ 652,162.98

LIABILITIES AND EQUITIES

Fund Balance Unavailable:	
Reserve for Encumbrances	$ 593,410.92
General Reserve	58,752.06
Total	$ 652,162.98

RECONCILIATION OF CASH BALANCE

SCHEDULE A

Cash Balance July 1, 1975	Receipts	Disbursements	Auditor's Cash Balance June 30, 1976	Treasurer's Cash Balance June 30, 1976
$ 662,152.67		$ 9,989.69	$ 652,162.98	$ 652,162.98

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1976

SCHEDULE B

Amount Appropriated			$ 4,700,000.00
Less: Unsold Bonds			-0-
Available for Expenditures			$ 4,700,000.00
Less: Expenditures for Prior Periods		$ 4,037,847.33	
Expenditures for Fiscal Period Ending June 30, 1976		9,989.69	
Total			$ 4,047,837.02
Unexpended Bond Appropriations			$ 652,162.98

BONDED DEBT
JUNE 30, 1976

STATEMENT OF BONDED INDEBTEDNESS

	Amount of Issue	Redeemed to June 30, 1976	Outstanding June 30, 1976	Redemptions 1975 - 76	Year of Issue	Year of Maturity	Bonds Payable
Bridge and Courthouse	$ 2,500,000.00	$ 1,990,000.00	$ 510,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	820,000.00	180,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	830,000.00	170,000.00	45,000.00	1961	1982	June 15
Bridge	1,000,000.00	750,000.00	250,000.00	50,000.00	1963	1962	June 15
Bridge	700,000.00	250,000.00	450,000.00	50,000.00	1971	1982	June 15
Total	$ 6,200,000.00	$ 4,640,000.00	$ 1,560,000.00 **	$ 260,000.00			

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable, June 30, 1975	$ 214,882.50
Less Interest Paid, Fiscal Year 1975-76	55,102.50 *
Bond Interest Payable, June 30, 1976	$ 159,780.00 **

*Refer to Auditor's Exhibit II, Schedule E - Bond Interest Redemption.
**See Auditor's Exhibit I.

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
SUSPENSE ACCOUNTS						
Unapportioned Taxes:						
Holding Account	$ -0-	$ 1,943,682.04	$ 1,943,682.04	$ -0-	$	$ -0-
Secured	314.05	62,528,754.80	62,529,068.85	-0-		-0-
Unsecured	-0-	5,154,508.92	5,154,508.92	-0-		-0-
Delinquent Secured	602,241.88	804,162.13	668,601.98	737,802.03		737,802.03
Delinquent Unsecured	40,869.24	429,093.53	404,847.60	65,115.17		65,115.17
Redemptions	58,089.56	1,156,480.48	1,115,368.56	99,201.48		99,201.48
Livestock Tax	1,979.88	93,870.39	88,942.84	6,907.43		6,907.43
Race Horse Tax	1,905.28	7,071.32	8,159.24	817.36		817.36
Unapportioned Interest:						
Bank Accounts	737,031.93	2,207,746.56	2,322,429.49	622,349.00		622,349.00
Securities	175,403.91	480,923.94	530,552.92	125,774.93		125,774.93
Other Accounts Unapportioned:						
Trailer Registration Fees	-0-	389,211.47	247,761.84	141,449.63		141,449.63
State Highway Property Rental	-0-	5,042.80	5,042.80	-0-		-0-
Business Inventory Tax Relief	-0-	5,800,645.66	5,800,645.66	-0-		-0-
Homeowners' Exemption Tax Relief	-0-	7,291,121.68	7,291,121.68	-0-		-0-
In Lieu Taxes	-0-	36,559.36	36,559.36	-0-		-0-
Total	$1,617,835.73	$ 88,328,875.08	$ 88,147,293.78	$1,799,417.03	$ -0-	$1,799,417.03
CLEARING ACCOUNTS						
Accounts Payable	$ -0-	$ 46,173,315.89	$ 46,173,315.89	$ -0-	$1,369,982.12	$1,369,982.12
Jury Fees	-0-	193,810.28	193,810.28	-0-	3,635.42	3,635.42
County Payroll	35.18	30,262,752.77	30,262,787.95	-0-	2,491,355.98	2,491,355.98
Municipal Court	130,545.67	1,609,263.17	1,610,554.75	129,254.09	-0-	129,254.09
Welfare & Security--Aged	-0-	64,841.00	64,841.00	-0-	1,208.00	1,208.00
Welfare & Security--ATD	-0-	43,558.00	43,558.00	-0-	1,417.00	1,417.00
Welfare & Security--Other	-0-	19,076,380.72	19,076,380.72	-0-	200,223.45	200,223.45
Welfare & Security--Emergency Loan Fund	27,333.64	75,352.49	77,525.00	25,161.13	-0-	25,161.13
Welfare & Security--Child Support	-0-	108,062.40	91,219.90	16,842.50	3,360.52	20,203.02
Total	$ 157,914.49	$ 97,607,336.72	$ 97,593,993.49	$ 171,257.72	$4,071,182.49	$4,242,440.21
TOTAL*	$1,775,750.22	$185,936,211.80	$185,741,287.27	$1,970,674.75	$4,071,182.49	$6,041,857.24

*See Auditor's Exhibit I, Schedule A

TRUST & AGENCY FUNDS

ABSENT HEIRS: Funds willed to heirs who cannot be located. After one year, monies are forwarded to the State of California.

CETA: Advances from the Federal Government under the Comprehensive Employment and Training Act. Funds are transferred to meet expenditures of the county's various federal manpower operating funds.

CHILDREN'S FOSTER CARE: Donation deposits to be disbursed for special needs of foster children under the direct care of foster parents.

COUNTY CLERK SPECIAL: Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK--SUPERIOR COURT: Trust deposits in connection with Superior Court action and disbursed by order of a Superior Court Judge.

CRIPPLED CHILDREN'S SERVICES DONATION: Donated funds are held pending disbursement for special needs of parents of handicapped children.

EMPLOYEES' DEPOSITS: Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT: Amounts contributed by employer and employee to the County Retirement System.

FARM AND HOME ADVISOR'S RESEARCH: Cash grants received to support and facilitate problem-solving research.

FILING FEES: Filing fees collected by County departments and accumulated for monthly disbursements to court rendering judgment.

HOSPITAL PATIENTS' REVOLVING: Depository for the funds of the patients in Scenic General Hospital.

INCORPORATED CITIES: Taxes and Court Fines collected for incorporated cities. Remitted monthly.

JUSTICE COURT SPECIAL: Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY: Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL: Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR: Estate funds handled by Public Administrator in certain cases where an executor has not been named.

PUBLIC WORKS--BUILDING DEPOSIT: To insure compliance to building codes, as well as health and safety standards, County ordinances require deposits from persons or firms relocating buildings or constructing temporary work site structures. Refunds are authorized by the Chief Building Inspector.

REFUNDABLE ERRONEOUS TAXES: Taxes determined to have been paid in error by reason of erroneous assessed values. Accumulated prior to refund.

SALES TAX: Accumulation of the sales and use tax liability of the County. Remitted to the State quarterly.

STATE INHERITANCE TAX: Accumulation of inheritance taxes. Remitted to the State.

STATE TAX REDEMPTION FEES: Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING: Fines, forfeitures, and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR--VARIOUS: Monies collected by the Tax Collector and held for future disposition.

"WELFARE" TRUST FUNDS: Funds advanced by the Federal and State Governments for the operation of Welfare programs and held in trust until actual expenditures are determined.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
Absent Heirs	$ 5,665.27	$ 1,582.16	$ 5,665.27	$ 1,582.16		$ 1,582.16
Burbank-Paradise Hall Cleanup	-0-	1,400.00	1,254.61	145.39		145.39
CETA II Fringe Benefits	-0-	50,504.84	9,647.50	40,857.34		40,857.34
CETA VI Fringe Benefits	-0-	125,570.41	12,823.54	112,746.87		112,746.87
CETA II Trust	2,570.06	1,697,785.00	1,700,259.46	95.60		95.60
CETA VI Trust	134,746.38	5,099,000.00	5,231,651.26	2,095.12		2,095.12
Children's Foster Care	820.25	100.00	920.25	-0-		-0-
Collection Division Trust	-0-	387,975.49	279,689.72	108,285.77		108,285.77
Council on Criminal Justice	432.88	5,357.68	5,790.56	-0-		-0-
County Clerk Special	1,195.00	21,555.00	14,050.00	8,700.00		8,700.00
County Clerk Superior Court	58,793.52	256,238.07	183,884.23	131,147.36		131,147.36
Crippled Children Service Donation	584.64	250.25	478.99	355.90		355.90
Employees' Deposits	40.00	138.22	178.22	-0-		-0-
Employers' Retirement	24,334.13	8,691,428.64	8,567,925.57	147,837.20	$8,168.63	156,005.83
Employers' Social Security	850,579.32	2,913,615.07	2,841,902.56	922,291.83		922,291.83
Family Support - Welfare Trust	-0-	452,835.93	383,122.18	69,713.75		69,713.75
Farm & Home Advisors Research	5,503.17	3,650.00	2,435.37	6,717.80		6,717.80
Filing Fees	70.50	115.00	185.50	-0-		-0-
Food Stamp	550.00	1,184,094.31	1,183,444.31	1,200.00		1,200.00
Hospital Patients Revolving	521.33	2,240.00	2,265.85	495.48		495.48
Hospital Education	-0-	7,654.05	1,471.91	6,182.14		6,182.14
Hospital Research	4,579.05	-0-	4,579.05	-0-		-0-
Incorporated Cities--Ceres	3,114.90	403,206.88	406,321.78	-0-		-0-
Incorporated Cities--Hughson	79.97	62,294.67	62,374.64	-0-		-0-
Incorporated Cities--Modesto	5,017.35	3,803,775.24	3,808,792.59	-0-		-0-
Incorporated Cities--Newman	(598.12)	137,155.50	136,557.38	-0-		-0-
Incorporated Cities--Oakdale	1,734.70	307,238.55	308,973.25	-0-		-0-
Incorporated Cities--Patterson	(1,794.18)	212,331.65	210,537.47	-0-		-0-
Incorporated Cities--Riverbank	(989.51)	374,105.69	373,116.18	-0-		-0-
Incorporated Cities--Turlock	7,922.59	821,270.07	829,192.66	-0-		-0-
Incorporated Cities--Waterford	612.92	57,467.14	58,080.06	-0-		-0-
Justice Court Special	13,043.52	103,781.98	104,124.68	12,700.82		12,700.82
Law Library	92,343.09	39,558.76	35,991.56	95,910.29		95,910.29
La Grange Gold Dredge	594.75	41.00	635.75	-0-		-0-
Library Memorial	662.95	1,566.90	1,325.56	904.29		904.29
Local Transportation Trust--Other	233,093.35	60,428.97	38,720.92	254,801.40		254,801.40
Local Transportation Trust--Ceres	25,099.18	74,012.75	-0-	99,111.93		99,111.93
Local Transportation Trust--Hughson	23,113.33	26,890.44	-0-	50,003.77		50,003.77
Local Transportation Trust--Modesto	81,163.51	692,579.20	658,210.00	115,532.71		115,532.71
Local Transportation Trust--Modesto Transport. Claim	-0-	32,105.56	30,674.24	1,431.32		1,431.32
Local Transportation Trust--Newman	-0-	19,052.84	19,026.92	25.92		25.92
Local Transportation Trust--Oakdale	-0-	51,209.82	50,457.41	752.41		752.41
Local Transportation Trust--Patterson	1,646.10	29,419.84	29,332.47	1,733.47		1,733.47
Local Transportation Trust--Pedestrian & Bike	-0-	40,693.03	7,826.94	32,866.09		32,866.09

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
Local Transportation Trust--Riverbank	-0-	30,266.70	30,214.85	51.85		51.85
Local Transportation Trust--Stanislaus County	274,475.12	771,379.85	884,792.24	161,062.73		161,062.73
Local Transportation Trust--Turlock	-0-	171,104.74	170,906.00	198.74		198.74
Local Transportation Trust--Waterford	417.36	20,988.44	17,187.79	4,218.01		4,218.01
Medical Care Revolving	1,423.17	-0-	-0-	1,423.17		1,423.17
Medical Overpayment	173,159.97	-0-	-0-	173,159.97		173,159.97
Miscellaneous Trust	1,076.38	279,954.59	252,676.77	28,354.20		28,354.20
Municipal Court Special	68,113.44	338,291.05	368,720.50	37,683.99		37,683.99
OEO Emergency Food	582.95	-0-	582.95	-0-		-0-
Parks and Recreation	1,625.00	3,575.00	3,750.00	1,450.00		1,450.00
Public Administrator--Feldman	4,709.78	-0-	-0-	4,709.78		4,709.78
Public Works Building Deposit	58,900.00	75,989.00	56,600.00	78,289.00		78,289.00
Public Works--Recording Fees	124.00	709.00	633.00	200.00		200.00
Refund of Taxes	(1,749.95)	76,221.35	82,144.11	(7,672.71)		(7,672.71)
Repair and Demolition	2,049.37	1,678.76	2,979.66	748.47		748.47
Road Trust	95,998.45	23,580.00	25,640.00	93,938.45		93,938.45
Sales Tax	158.82	5,955.46	5,235.89	878.39		878.39
SART (Socialization & Rehabilitation)	71.25	-0-	71.25	-0-		-0-
SCOOPER--CCCJ Grant	1,021.72	2,722.91	3,744.63	-0-		-0-
Sheriff's Narcotics Revolving	-0-	45,000.00	20,000.00	25,000.00		25,000.00
Special Public Health	-0-	60,909.00	60,909.00	-0-		-0-
State Inheritance Tax	15,437.84	2,710,436.04	2,651,594.23	74,279.65		74,279.65
State License Fee--Welfare Care Homes	-0-	1,836.00	1,836.00	-0-		-0-
State Redemption Fees	3.00	1,820.50	1,823.50	-0-		-0-
State Trust Clearing	-0-	508,433.30	508,378.30	55.00		55.00
State Trust--Fingerprints	292.90	6,149.00	6,309.65	132.25		132.25
Strong Motion Instrumentation	-0-	2,155.30	2,156.80	(1.50)		(1.50)
Tax Collector--Advance Payments	10.06	-0-	10.06	-0-		-0-
Tax Collector--Duplicate Payments	9.78	-0-	9.78	-0-		-0-
Tax Collector--Recording Fees	-0-	1,166.08	1,143.15	22.93		22.93
Tax Deeded Land Rental	88.18	2,877.47	2,965.65	-0-		-0-
Tax Deeded Land Sales	1,821.72	14,923.64	16,318.88	426.48		426.48
Travel Revolving Trust	-0-	11,619.60*	11,148.60	471.00		471.00
Tuolumne Park Fund	3,120.20	6,232.50	-0-	9,352.70		9,352.70
United Crusade--Howard Center	11,000.00	14,172.50	25,172.50	-0-		-0-
Vocational Resources Project--CCCJ	3,909.71	2,576.00	6,485.71	-0-		-0-
Welfare--Peter Hanu Trust	-0-	759.50	738.55	20.95		20.95
Welfare Administration Trust--Social Services	272,761.00	2,297,923.25	2,281,701.50	288,982.75		288,982.75
Welfare Administration Trust--Staff Development	530,652.65	36,424.00	558,078.65	8,998.00		8,998.00
Welfare Administration Trust--Federal-Child Support	-0-	234,828.89	178,392.24	56,436.65		56,436.65
Welfare Administration Trust--Federal-MAP	174,912.03	1,070,772.00	963,437.03	282,247.00		282,247.00
Welfare Admin. Trust--Federal-Eligibility & Non-Service	-0-	1,195,050.00	781,925.00	413,125.00		413,125.00
Welfare Admin. Trust--Federal-Non-Assistance Food Stamps	-0-	82,131.00	68,829.00	13,302.00		13,302.00
Welfare Administration Trust--Federal-WIN	19,678.00	23,143.00	36,257.00	6,564.00		6,564.00

*Includes original imprest cash funding of $2,500.00.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
Welfare Administration Trust--State Adult	$ 1.00	$ -0-	$ 1.00	$ -0-		$ -0-
Welfare Admin. Trust--State-Eligibility & Non-Serv.	144,835.00	591,588.00	598,119.00	138,304.00		138,304.00
Welfare Administration--State-SSI-SSP Homemaker	-0-	115,700.00	55,143.00	60,557.00		60,557.00
Welfare Administration--State-Child Development	-0-	5,633.61	1,721.00	3,912.61		3,912.61
W & S Aid Trust--Federal-AFDC	300,999.39	7,308,744.28	7,177,363.24	432,380.43		432,380.43
W & S Aid Trust--Federal-WIN III	335.00	-0-	335.00	-0-		-0-
W & S Aid Trust--Federal-MAA	20.20	-0-	20.20	-0-		-0-
W & S Aid Trust--State-AFDC	344,255.69	5,558,341.39	5,692,175.39	210,421.69		210,421.69
W & S Aid Trust--State-WIN III	335.00	-0-	335.00	-0-		-0-
W & S Aid Trust--State-MAA	10.10	-0-	10.10	-0-		-0-
TOTAL TRUST FUNDS *	$4,083,491.18	$51,967,039.30	$51,220,621.72	$4,829,908.76	$8,168.63	$4,838,077.39

*See Auditor's Exhibit I, Schedule A

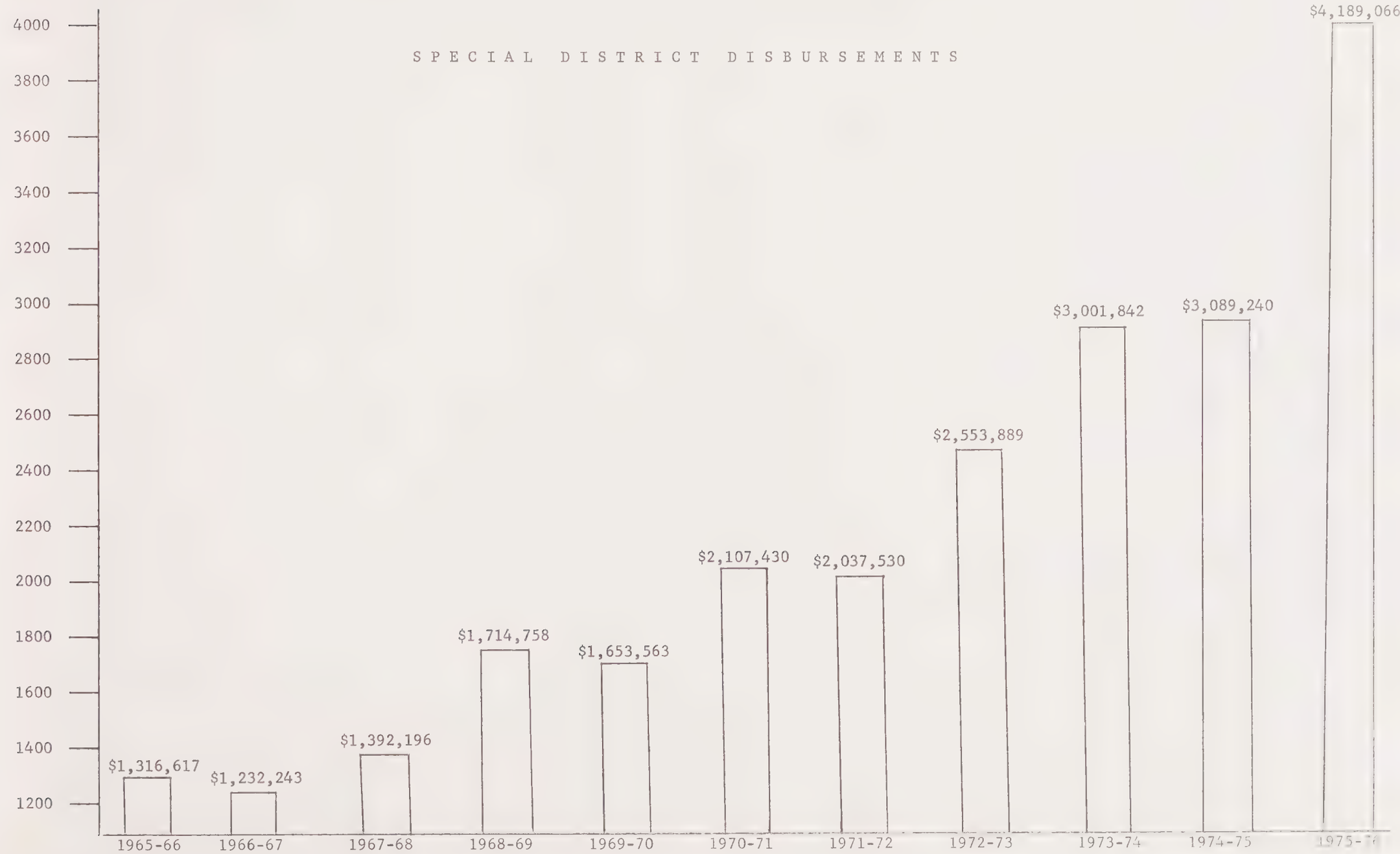
SPECIAL DISTRICT FUNDS

S P E C I A L D I S T R I C T S

The Board of Supervisors is the governing body for Air Pollution Control, County Service Area #1, eighteen lighting and maintenance districts, and seven storm drain districts. All other special districts, including fire, cemetery, hospital, community services, mosquito, and sanitary have their own boards of commissioners or trustees.

The community services district is of recent origin. Its special advantage is that it is not restricted as to purpose, being empowered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.



SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance June 30, 1975	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1976	Outstanding Warrants June 30, 1976	Treasurer's Balance June 30, 1976
ALLEY IMPROVEMENT ASSESSMENT DISTRICTS							
Carmichael Colony/Blk 5160	$ -0-	$ 1,706.66	$ -0-		$ 1,706.66		$ 1,706.66
Carmichael Colony/Blk 5178	-0-	1,598.26	-0-		1,598.26		1,598.26
Carmichael Colony/Blk 5179	-0-	1,830.77	-0-		1,830.77		1,830.77
Coffee Acres/A	905.93	533.84	-0-		1,439.77		1,439.77
Kingbury/Blk 2806	2,646.10	265.71	-0-		2,911.81		2,911.81
Lincoln Estates/Blk 1601	-0-	2,873.37	-0-		2,873.37		2,873.37
Lincoln Estates/Blk 1601-2-3-4-6	6,819.80	3,101.77	-0-		9,921.57		9,921.57
Lincoln Estates/Blk 1609	-0-	499.30	-0-		499.30		499.30
Paradise Homes/Blk 4016	2,953.90	276.30	-0-		3,230.20		3,230.20
Paradise Tract/Blk 4017	-0-	4,070.94	-0-		4,070.94		4,070.94
Peggy Lane	-0-	1,004.01	-0-		1,004.01		1,004.01
Sylvan Village/Blk 12628	-0-	2,252.79	-0-		2,252.79		2,252.79
Sylvan Village/Blk 12629	-0-	791.28	-0-		791.28		791.28
Wm Tract/Green Acres/Blk 1207-8	-0-	2,778.01	-0-		2,778.01		2,778.01
Woodworth Avenue/Blk 3650-3666	-0-	1,414.43	-0-		1,414.43		1,414.43
CEMETERY DISTRICTS							
Hills Ferry Cemetery-General	29,989.41	70,372.74	75,135.36		25,226.79	$ 3,614.84	28,841.63
Hills Ferry Cemetery-Endowment Care	426.57	17.19	-0-		443.76		443.76
Knights Ferry Cemetery-General	13,806.97	1,862.30	817.97	$ 50.00	14,901.30	30.00	14,931.30
Patterson Cemetery-General	42,937.79	70,216.33	81,937.02		31,217.10	1,375.49	32,592.59
Patterson Cemetery-Endowment Care	19,442.46	2,579.61	5,642.46		16,379.61		16,379.61
COMMUNITY SERVICES DISTRICTS							
Denair Community Services-Bond	2,140.73	7,602.34	7,750.00		1,993.07		1,993.07
Denair Community Services-Clearing	134.77	19,457.95	19,592.72		-0-		-0-
Grayson Community Services-General	3,297.80	8,259.50	2,101.49		9,455.81	27.00	9,482.81
Grayson Community Services-Sewer Construction	14,062.76	349,480.72	269,966.64		93,576.84		93,576.84
Highway Village Community Services-General	3,210.88	14,532.51	10,023.34		7,720.05		7,720.05
Keyes Community Services-Center Donations	-0-	1,470.99	1,470.99		-0-		-0-
Keyes Community Services-Community Center	-0-	4,550.77	3,975.43		575.34	105.39	680.73
Keyes Community Services-Water Revenue	-0-	33,267.38	33,267.38		-0-		-0-
1971 Water Revenue Bond Service	6,342.52	13,161.24	12,681.67		6,822.09		6,822.09
1971 Water Revenue Bond Reserve	11,463.57	2,632.26	-0-		14,095.83		14,095.83
Water System General Hookups	393.12	16,777.15	16,856.98		313.29	156.00	469.29
Water System Surplus Revenue	19,500.00	4,500.00	2,000.00		22,000.00		22,000.00
1964 Sewer Revenue	-0-	37,027.48	37,027.48		-0-		-0-
1964 General Obligation Sewer B & I Sinking	2,053.45	4,739.47	4,319.99		2,472.93		2,472.93
1964 Sewer Revenue Bond Redemption	984.11	6,800.32	6,135.61		1,648.82		1,648.82
1964 Sewer Revenue Bond Reserve	14,000.00	406.69	406.69		14,000.00		14,000.00
1964 Sewer Surplus Revenue	49,000.00	10,514.77	25,014.77		34,500.00		34,500.00
1964 Sewer General Prmt & Hookup Charge	908.89	54,843.85	55,750.20		2.54	1,147.90	1,150.44

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance June 30, 1975	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1976	Outstanding Warrants June 30, 1976	Treasurer's Balance June 30, 1976
COMMUNITY SERVICES DISTRICTS, Continued							
Knights Ferry Community Services	$	$	$		$		$
1972 Water Revenue Bond-Service	2,703.00	-0-	-0-		2,703.00		2,703.00
1972 Water Revenue Bond-Reserve	270.00	270.00	-0-		540.00		540.00
General	1,977.47	9,234.26	7,691.85	$ (50.00)	3,469.88	$ 5.00	3,474.88
Waterford Community Services-Bond	55,163.24	9,128.83	10,132.50		54,159.57		54,159.57
Waterford Community Services-General	39,590.20	36,068.35	19,341.40		56,317.15	524.49	56,841.64
Westley Community Services-General	20,289.55	7,277.35	12,769.59		14,797.31		14,797.31
Westley Community Services-Assessment Bond	-0-	2,117.21	1,661.22		455.99		455.99
COUNTY SERVICE AREA NO. 1	438.91	880.75	987.44		332.22		332.22
FIRE DISTRICTS							
Burbank-Paradise	31,346.33	24,795.73	22,061.67		34,080.39	1,522.84	35,603.23
Ceres	32,984.61	17,577.68	9,075.81		41,486.48	65.00	41,551.48
Denair	42,180.25	31,156.08	26,991.16		46,345.17	5,901.35	52,246.52
Empire	462,711.76	496,812.75	472,565.66		486,958.85	20,763.27	507,722.12
Hughson	34,866.84	56,815.30	52,856.32		38,825.82	241.95	39,067.77
Industrial	43,873.57	92,558.17	95,326.67		41,105.07	7,549.21	48,654.28
Keyes	18,803.47	21,885.73	15,203.62		25,485.58	235.37	25,720.95
McHenry-Dry Creek	39,159.42	50,083.12	44,250.08		44,992.46	3,674.14	48,666.60
Montpellier	21,042.50	7,301.89	3,137.69		25,206.70	5.50	25,212.20
Mountain View	10,285.19	16,314.50	15,136.93	(3,000.00)	8,462.76	676.06	9,138.82
Oakdale	46,693.51	53,140.42	35,148.85		64,685.08	186.50	64,871.58
Riverbank	70,718.59	175,732.33	164,547.97		81,902.95	4,596.91	86,499.86
Salida	102,285.58	86,038.88	55,479.02		132,845.44	245.13	133,090.57
Turlock	11,440.05	45,594.88	49,482.86		7,552.07	443.80	7,995.87
Valley Home	17,141.94	11,086.30	16,959.66		11,268.58	51.51	11,320.09
Waterford-Hickman	12,300.62	39,757.66	34,394.18		17,664.10	8,990.77	26,654.87
Westport	78,349.81	20,974.32	60,340.71		38,983.42	40.50	39,023.92
West Stanislaus	35,396.29	92,190.83	58,386.57		69,200.55	3,050.05	72,250.60
Woodland Avenue	45,347.54	66,060.13	38,850.21	(6,000.00)	66,557.46		66,557.46
HOSPITAL DISTRICTS							
Oak Valley Hospital-Bond	1,439.76	215,425.57	216,865.33		-0-		-0-
Patterson Hospital-Bond	26,697.49	22,758.35	27,431.25	92.11	22,116.70		22,116.70
Patterson Hospital-General	604.11	104,378.97	104,890.97	(92.11)	-0-		-0-
West Side Community Hospital-General	16.71	41,015.31	41,032.02		-0-		-0-
LIGHTING DISTRICTS							
Airport Neighborhood	2,616.10	5,494.03	4,953.48		3,156.65		3,156.65
Crows Landing	1,240.66	654.83	1,198.33		697.16		697.16
Denair	896.43	2,029.66	1,890.84		1,035.25		1,035.25

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance June 30, 1975	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1976	Outstanding Warrants June 30, 1976	Treasurer's Balance June 30, 1976
LIGHTING DISTRICTS, Continued							
Empire	$ 1,915.46	$ 4,688.83	$ 4,344.28		$ 2,260.01		$ 2,260.01
Fairview Tract	1,226.71	1,896.83	2,096.52		1,027.02		1,027.02
Hartman-Highlands	223.79	120.63	102.66		241.76		241.76
Kingsbury Park	409.85	672.91	475.46		607.30		607.30
Mancini Park Homes	754.98	120.86	233.21		642.63		642.63
Monterey Park	98.94	784.23	551.64		331.53		331.53
Olympic Tract	1,093.14	2,542.46	2,317.06		1,318.54		1,318.54
Richland Tract	316.29	1,234.52	1,279.57		271.24		271.24
Salida	2,539.59	4,215.44	3,596.00		3,159.03		3,159.03
Sherwood Forest No. 1	523.70	842.55	680.23		686.02		686.02
Sherwood Forest No. 2	150.30	884.79	817.45		217.64		217.64
Sunset Oaks	333.09	579.42	372.28		540.23		540.23
Sylvan Village No. 2	246.42	377.33	604.17		19.58		19.58
Tempo Park	582.02	809.38	699.62		691.78		691.78
JOINT POWERS AGREEMENT							
Air Pollution Control	31,303.86	107,589.58	92,386.74	$(11,020.11)	35,486.59		35,486.59
Area VI-Development Disability Planning Board	-0-	23,229.00	32,654.56	(426.14)	(9,851.70)		(9,851.70)
Area Tech Agency/Aging Problems	(488.45)	362,918.99	333,497.85	32,161.83	61,094.52		61,094.52
SSI Alert Phase II	11,505.15	553.65	10,700.64		1,358.16		1,358.16
Stanislaus Area Association of Governments	28,205.11	282,317.83	266,576.20		43,946.74		43,946.74
MOSQUITO ABATEMENT DISTRICTS							
East Side	230,931.83	490,717.91	496,690.37		224,959.37	$ 16,507.00	241,466.37
Turlock	168,932.37	380,209.83	340,431.89		208,710.31	22,991.01	231,701.32
RECLAMATION DISTRICTS							
No. 2063	7,663.24	14,972.18	17,903.61		4,731.81		4,731.81
No. 2091	5,340.39	1,703.86	2,304.00		4,740.25		4,740.25
RESOURCE CONSERVATION DISTRICTS							
Ballico	-0-	769.76	769.76		-0-		-0-
Orestimba	3,447.65	2,203.69	2,703.92		2,947.42	199.00	3,146.42
Patterson	4,015.60	3,393.34	2,595.97		4,812.97		4,812.97
Salida	76.41	39.59	110.00		6.00		6.00
Lower San Joaquin Levee	-0-	556.55	556.55		-0-		-0-
S. T. and J.	1,075.16	47.92	-0-		1,123.08		1,123.08
SANITATION DISTRICTS							
Empire-Bond	90.38	1,053.50	1,038.95		104.93		104.93
Empire-General	10,204.92	62,428.91	51,005.72		21,628.11	10,091.25	31,719.36
Salida-Bond	23,763.18	8,618.68	10,600.00		21,781.86		21,781.86

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance June 30, 1975	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1976	Outstanding Warrants June 30, 1976	Treasurer's Balance June 30, 1976
SANITATION DISTRICTS, Continued							
Salida-Construction	$ 576.93	$ 22,049.91	$ 17,219.59		$ 5,407.25		$ 5,407.25
Salida-General	18,082.41	46,434.45	28,608.28		35,908.58	478.00	36,386.58
STORM, WATER, AND DRAINAGE MAINTENANCE DISTRICTS							
Beard Industrial Storm Drain	-0-	37,264.56	26,042.05		11,222.51		11,222.51
Storm Drain No. 1	1,090.02	589.79	1,475.75		204.06		204.06
Storm Drain No. 2	667.36	28.52	-0-		695.88		695.88
Storm Drain No. 3	223.01	-0-	-0-		223.01		223.01
Storm Drain No. 6	793.45	1,558.45	644.66		1,707.24		1,707.24
Storm Drain No. 8	2,945.42	1,266.97	69.51		4,142.88		4,142.88
Storm Drain No. 9	503.92	19.40	-0-		523.32		523.32
Storm Drain No. 10	187.20	254.20	-0-		441.40		441.40
Sherwood Forest Drainage	3,259.91	1,560.03	372.12		4,447.82		4,447.82
Patterson Colony Drainage	12,003.68	10,812.06	19,021.03		3,794.71	250.00	4,044.71
Newman	13,387.90	7,158.07	1,979.76		18,566.21		18,566.21
GRAND TOTAL	$2,148,495.32	$4,514,772.53	$4,169,045.68	$ 11,715.58	$2,505,937.75**	$115,742.23	$2,621,679.98

*See Auditor's Exhibit IX, Schedule F
**Does not include Imprest Cash of $175.00
(Area VI - 25.00, SAAG - 150.00)
Refer to Auditor's Exhibit I

SPECIAL DISTRICTS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1976

	Balance June 30, 1975	Balance June 30, 1976	Cash Increase (Decrease)
Mountain View Fire District			
Loans Payable	$ 15,000.00	$ 12,000.00	$ (3,000.00)
Woodland Avenue Fire District			
Loans Payable	6,000.00	-0-	(6,000.00)
Air Pollution Control			
Return of Excess Prior-Year Grant Funds			(11,020.11)
Area VI Development Disability Planning Board			
Accounts Receivable	-0-	426.14	(426.14)
Area Tech Agency/Aging Problems			
Accounts Receivable	32,161.83	-0-	32,161.83
Prior Year Corrections:			
Knights Ferry Community Service			(50.00)
Knights Ferry Cemetery			50.00
Patterson Hospital-Bond			92.11
Patterson Hospital-General			(92.11)
TOTAL OTHER TRANSACTIONS AFFECTING CASH			$ 11,715.58*

*See Auditor's Exhibit I, Schedule A

SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY*
JUNE 30, 1976

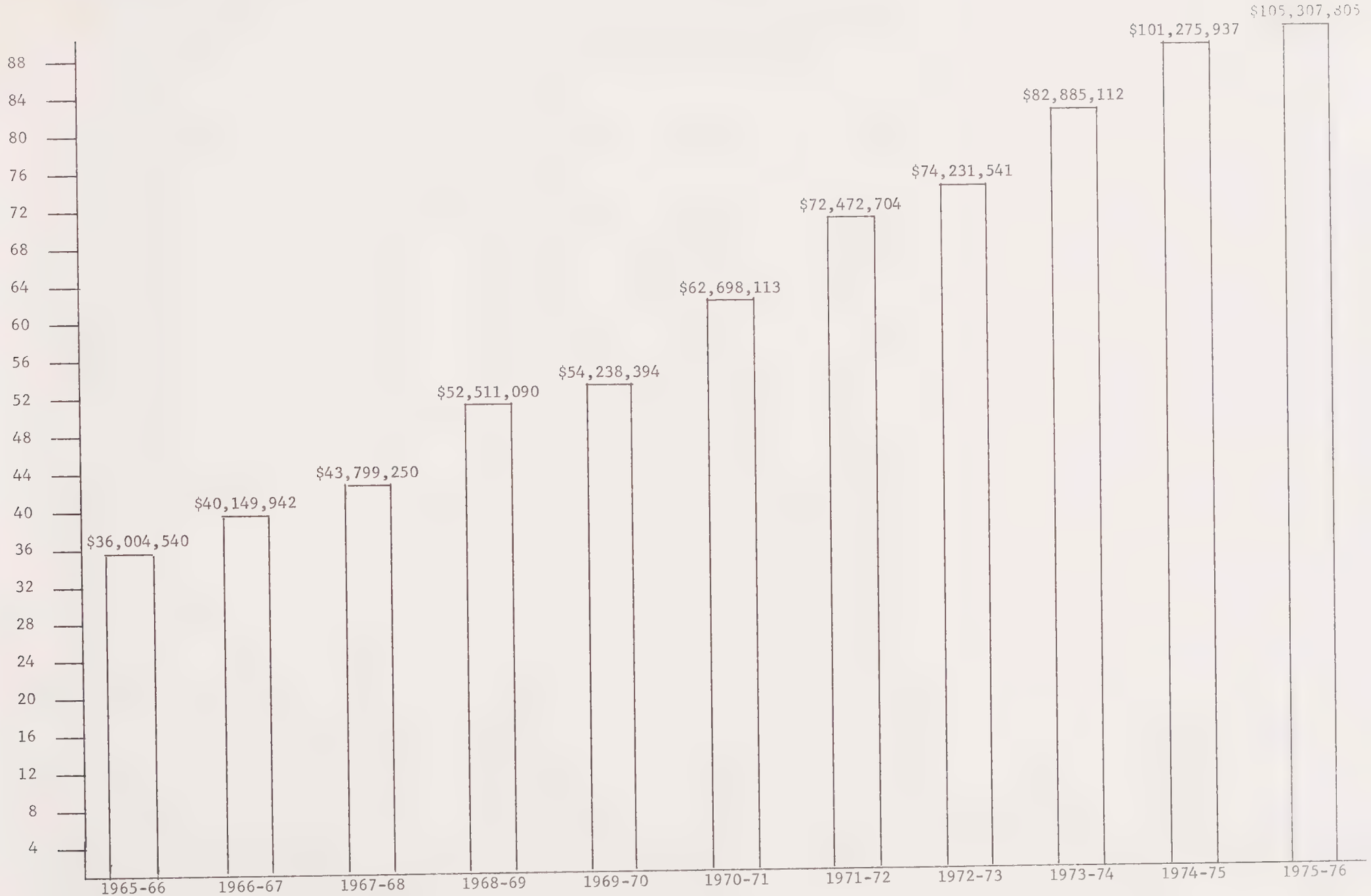
	Balance June 30, 1975	Additions 1975-76	Reductions 1975-76	Balance June 30, 1976
Mountain View Fire	$ 15,000.00	$$ -0-	$ 3,000.00	$ 12,000.00
Woodland Fire	6,000.00	-0-	6,000.00	-0-
Stanislaus County Housing Authority	2,800.00	-0-	2,800.00	-0-
Alley Improvement Assessment Districts:				
Carmichael Colony, Blk 5160	-0-	3,070.00	-0-	3,070.00
Carmichael Colony, Blk 5178	-0-	3,196.52	-0-	3,196.52
Carmichael Colony, Blk 5179	-0-	2,995.23	-0-	2,995.23
Coffee Acres/A	3,273.37	-0-	-0-	3,273.37
Colorado Avenue	14,186.51	-0-	-0-	14,186.51
Kingsbury, Blk 2806	4,445.57	-0-	-0-	4,445.57
Lincoln Estates, Blk 1601	-0-	4,208.60	-0-	4,208.60
Lincoln Estates, Blk 1601-2-3-4-6	15,722.38	-0-	-0-	15,722.38
Lincoln Estates, Blk 1609	-0-	3,886.77	-0-	3,886.77
Paradise Homes, Blk 4016	3,786.47	-0-	-0-	3,786.47
Paradise Tract, Blk 4017	-0-	5,543.72	-0-	5,543.72
Peggy Lane	-0-	2,339.22	-0-	2,339.22
Sylvan Village, Blk 12628	-0-	4,952.46	-0-	4,952.46
Sylvan Village, Blk 12629	-0-	2,631.12	-0-	2,631.12
Wm Tract/Green Acres, Blk 1207-8	-0-	3,734.37	-0-	3,734.37
Woodworth Avenue, Blk 3650-3666	-0-	2,716.42	-0-	2,716.42
TOTAL	$ 65,214.30	$ 39,274.43	$ 11,800.00	$ 92,688.73

*See Auditor's Exhibit II, Schedule G.

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1976

	Amount of Issue	Redeemed to June 30, 1976	Outstanding to June 30, 1976	Redemptions 1975-76	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Denair Community Services:								
General Obligation	$ 120,000	$ 24,000	$ 96,000	$ 4,000	1965	1995	Feb. 1	3.75
Revenue--Sewer	125,000	71,000	54,000	3,000	1965	1995	Feb. 1	3.75
Revenue--Water	150,000	15,000	135,000	3,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	22,000	63,000	2,000	1964	1994	Jan. 1	3.62
Revenue--Sewer	107,000	22,000	85,000	3,000	1964	1994	Jan. 1	3.62
Revenue--Water	250,000	5,000	245,000	1,000	1971	2011	Jan. 1	4.75
Patterson Hospital	350,000	65,000	285,000	15,000	1967	1987	July 1	4.31
Salida Sanitary	210,000	115,000	95,000	5,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	56,000	81,000	6,000	1957	1988	Dec. 15	5.00
Oak Valley Hospital	1,500,000	450,000	1,050,000	150,000	1972	1982	Apr. 15	4.18
Knights Ferry Community Services	46,000	1,272	44,728	445	1974	2012	Jan. 1	5.00
Westley Community Services	18,962	722	18,240	722	1974	1999	(1 Bond)	5.00
TOTAL	$ 3,098,962	$ 846,994	$ 2,251,968	$ 193,167				

SCHOOL FUNDS



S C H O O L D I S B U R S E M E N T S

(Including Expenditure of State Subvention)

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
ELEMENTARY GENERAL AND BUILDING FUNDS						
Ceres Unified	$ 56,725.00	$ 6,308,727.76	$ 5,760,179.15	$ 605,273.61	$	$ 605,273.61
Ceres Unified--Building	33,955.58	575,012.84	138,386.90	470,581.52		470,581.52
Ceres Unified--State Building	32,482.70	11,934.97	44,412.16	5.51		5.51
Ceres Unified--PEP V	75.96	(68.10)	7.86	-0-		-0-
Ceres Unified--CETA II	9,141.69	(3,564.62)	5,577.07	-0-		-0-
Ceres Unified--CETA VI	1,258.71	162,140.05	146,337.61	17,061.15	958.44	18,019.59
Chatom	115,874.59	852,369.14	762,430.84	205,812.89	4,405.82	210,218.71
Chatom--CETA VI	335.49	8,621.11	8,528.90	427.70	6.70	434.40
Denair Unified	34,269.28	1,231,808.71	1,037,028.52	229,049.47	15,000.20	244,049.67
Denair Unified--Building	111,051.11	5.00	25,461.07	85,595.04		85,595.04
Deniar Unified--State Building	486.01	156.27	6.00	636.28		636.28
Denair Unified--CETA VI	913.69	17,857.64	17,685.98	1,085.35	100.24	1,185 59
Empire	195,349.64	1,797,853.12	1,311,246.45	681,956.31	8,773.38	690,729.69
Empire--CETA II	4,266.58	(1,481.39)	2,785.19	-0-		-0-
Empire--Building	185,719.39	19,466.50	27,575.10	177,610.79	65.72	177,676.51
Empire--CETA VI	1,040.30	64,101.62	61,909.72	3,232.20	278.55	3,510.75
Gratton	42,558.56	107,643.49	84,190.63	66,011.42	3,635.92	69,647.34
Gratton--State Building	8,559.98	25,257.53	33,788.97	28.54		28.54
Hart Ransom	67,692.95	424,500.88	370,795.74	121,398.09	1,927.58	123,325.67
Hart Ransom--PEP V	88.07	(77.86)	10.21	-0-		-0-
Hart Ransom--CETA II	597.26	(157.22)	440.04	-0-		-0-
Hart Ransom--CETA VI	709.23	33,799.84	32,986.52	1,522.55	212.35	1,734.90
Hickman	9,035.54	268,826.28	228,693.24	49,168.58	2,049.53	51,218.11
Hickman--State Building	317.39	91.24	170.48	238.15		238.15
Hughson	292,221.28	1,313,935.40	1,081,409.65	524,747.03	11,664.22	536,411.25
Keyes	27,324.41	675,788.80	604,646.26	98,466.95	9,114.05	107,581.00
Keyes--CETA II	173.21	50.70	223.91	-0-		-0-
Keyes--CETA VI	-0-	6,402.67	6,088.90	313.77	39.20	352.97
Knights Ferry	17,902.37	48,714.66	43,760.64	22,856.39	1,650.56	24,506.95
La Grange	39,289.40	20,105.59	18,763.07	40,631.92		40,631.92
Modesto	1,816,624.69	17,763,210.61	17,423,941.58	2,155,893.72		2,155,893.72
Modesto--Children's Center	74,788.78	140,171.65	168,329.21	46,631.22		46,631.22
Modesto--Building	495,669.53	286,136.13	202,544.76	579,260.90		579,260.90
Modesto--State Building	8,230.01	1,835.17	9,734.55	330.63		330.63
Modesto--Special Reserve	59,016.48	6,786.30	-0-	65,802.78		65,802.78
Modesto--CETA II	13,952.13	(2,330.77)	11,621.36	-0-		-0-
Modesto--CETA VI	2,155.83	479,970.55	471,120.06	11,006.32		11,006.32
Newman-Crows Landing Unified	192,706.18	1,661,706.78	1,570,722.94	283,690.02	3,744.93	287,434.95
Newman-Crows Landing Unified--PEP V	38.78	(33.06)	5.72	-0-		-0-
Newman-Crows Landing Unified--CETA II	261.12	(602.66)	(341.54)	-0-		-0-
Newman-Crows Landing Unified--CETA VI	-0-	8,731.48	8,734.66	(3.18)		(3.18)

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued						
Newman-Crows Landing Unified--State Building	$ 8,271.67	$ 45,245.08	$ 52,789.24	$ 727.51	$	$ 727.51
Newman-Crows Landing Unified--Special Reserve	34,814.66	11,330.50	35,943.37	10,201.79		10,201.79
Oakdale	52,513.51	2,591,039.63	2,272,670.61	370,882.53	21,447.85	392,330.38
Oakdale--CETA II	741.57	(186.15)	555.42	-0-		-0-
Oakdale--CETA VI	-0-	21,555.33	20,658.92	896.41	150.96	1,047.37
Oakdale--Special Reserve	111,763.09	220,836.40	324,162.98	8,436.51	50.32	8,486.83
Paradise	41,137.32	168,403.25	121,135.95	88,404.62	2,758.50	91,163.12
Paradise--CETA II	626.93	60.22	687.15	-0-		-0-
Paradise--CETA VI	256.08	23,570.22	22,789.81	1,036.49	40.51	1,077.00
Paradise--State Building	1,015.10	42.41	216.43	841.08		841.08
Patterson Unified	434,379.62	3,129,328.38	3,082,897.07	480,810.93	51,299.56	532,110.49
Patterson Unified--PEP V	144.23	(119.00)	25.23	-0-		-0-
Patterson Unified--CETA II	411.78	982.10	1,393.88	-0-		-0-
Patterson Unified--CETA VI	1,039.77	39,530.78	38,699.08	1,871.47	217.00	2,088.47
Patterson Unified--Building	61,252.52	-0-	61,252.52	-0-		-0-
Patterson Unified--State Building	15,128.91	345,504.92	350,987.60	9,646.23	248.04	9,894.27
Patterson Unified--Property Use	2,081.02	99.21	1,344.00	836.23		836.23
Riverbank	59,383.39	1,577,474.09	1,295,722.84	341,134.64	9,964.97	351,099.61
Riverbank--PEP V	53.88	(48.53)	5.35	-0-		-0-
Riverbank--CETA II	3,369.63	(127.68)	3,241.95	-0-		-0-
Riverbank--CETA VI	1,673.81	116,039.96	110,880.67	6,833.10	1,513.80	8,346.90
Roberts Ferry	68,043.04	61,596.79	59,395.49	70,244.34	697.71	70,942.05
Salida	72,194.76	685,248.50	593,540.56	163,902.70	15,718.70	179,621.40
Salida--PEP V	282.23	(282.23)	-0-	-0-		-0-
Salida--CETA II	729.87	2,518.61	3,248.48	-0-		-0-
Salida--CETA VI	1,337.53	71,900.65	70,982.29	2,255.89	342.81	2,598.70
Shiloh	72,287.92	127,588.46	105,053.09	94,823.29	622.57	95,445.86
Stanislaus	164,942.71	2,674,936.56	2,339,155.57	500,723.70	32,737.48	533,461.18
Stanislaus--Special Reserve	4,494.54	110,577.90	97,475.62	17,596.82	38,102.58	55,699.40
Sylvan	731,661.80	4,568,835.61	4,122,214.84	1,178,282.57	48,486.10	1,226,768.67
Sylvan--PEP V	30.00	(25.98)	4.02	-0-		-0-
Sylvan--CETA II	1,118.96	(70.48)	1,048.48	-0-		-0-
Sylvan--CETA VI	524.81	24,825.43	23,984.01	1,366.23	127.35	1,493.58
Sylvan--Building	-0-	185,007.40	-0-	185,007.40		185,007.40
Sylvan--State Building	400,865.61	1,170,630.81	1,479,091.11	92,405.31	69,349.62	161,754.93
Turlock	720,419.25	3,744,000.27	3,552,008.48	912,411.04	84,810.26	997,221.30
Turlock--Children's Center	20,033.64	50,083.43	47,353.66	22,763.41	228.56	22,991.97
Turlock--Building	2,817.63	-0-	-0-	2,817.63		2,817.63
Turlock--State Building	-0-	5,046.32	5,046.32	-0-		--0-
Turlock--CETA II	350.96	(91.06)	259.90	-0-		-0-
Valley Home	98,055.43	195,452.97	154,807.28	138,701.12	149.05	138,850.17

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued						
Valley Home--Building	$ 60,400.95	$ -0-	$ 54,428.30	$ 5,972.65	$	$ 5,972.65
Waterford	85,179.14	720,504.23	577,001.09	228,682.28	8,707.39	237,389.67
Waterford--PEP V	70.43	(66.63)	3.80	-0-		-0-
Waterford--CETA II	56.88	187.72	244.60	-0-		-0-
Waterford--CETA VI	1,344.41	29,510.47	29,918.89	935.99	109.20	1,045.19
TOTAL	$ 7,290,159.89	$57,033,881.67	$52,836,266.03	$11,487,775.53	$ 451,508.28	$11,939,283.81
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson Union	$ 57,799.89	$ 1,192,760.55	$ 1,042,966.79	$ 207,593.65	$ 39,881.23	$ 247,474.88
Hughson--PEP V	558.09	(545.17)	12.92	-0-		-0-
Hughson--CETA II	828.52	764.36	1,592.88	-0-		-0-
Hughson--CETA IV	373.28	54,267.01	53,182.18	1,458.11	423.18	1,881.29
Modesto	849,657.47	13,727,519.47	14,163,045.89	414,131.05		414,131.05
Modesto--Children's Center	-0-	15,990.00	22,863.38	(6,873.38)		(6,873.38)
Modesto--Building	5,959.22	16,166.83	5,783.07	16,342.98		16,342.98
Modesto--Special Reserve	88,376.08	93,661.87	16,345.32	165,692.63		165,692.63
Oakdale	290,477.46	3,311,648.47	2,883,911.55	718,214.38	50,291.32	768,505.70
Oakdale--PEP V	106.56	(95.53)	11.03	-0-		-0-
Oakdale--CETA II	2,972.28	(135.27)	2,837.01	-0-		-0-
Oakdale--CETA VI	2,303.95	103,862.40	100,897.45	5,268.90	624.00	5,892.90
Oakdale--Building	28,709.83	-0-	6,751.91	21,957.92		21,957.92
Oakdale--Special Reserve	-0-	109,350.00	85,996.92	23,353.08	20,998.29	44,351.37
Turlock	696,180.14	3,855,026.53	3,797,768.14	753,438.53	70,364.59	823,803.12
Turlock--PEP V	545.25	(532.68)	12.57	-0-		-0-
Turlock--CETA II	552.52	194.22	746.74	-0-		--0-
Turlock--CETA VI	-0-	5,981.11	5,689.01	292.10		292.10
YJC	1,897,889.94	19,514,895.40	21,157,861.88	254,923.46		254,923.46
YJC--CETA II	7,186.65	6,720.71	13,907.36	-0-		-0-
YJC--CETA VI	1,404.80	331,679.55	332,010.24	1,074.11		1,074.11
YJC--Property Use	64,196.55	103,152.22	130,667.01	36,681.76		36,681.76
YJC--Police Academy	6,208.35	726,769.40	732,977.75	-0-		-0-
Modesto Junior College:						
Special Reserve	114,342.11	3,954,725.22	3,903,058.45	166,008.88		166,008.88
Student Center Revenue	115,576.01	-0-	115,576.01	-0-		-0-
Student Center Repair & Repl Reserve	12,527.21	6,768.36	19,295.57	-0-		-0-
Student Center 1963 Revenue Bond	9,737.50	253,295.83	263,033.33	-0-		-0-
Student Center Debt Service Reserve	30,000.00	-0-	30,000.00	-0-		-0-
TOTAL	$ 4,284,469.66	$47,383,890.86	$48,888,802.36	$ 2,779,558.16	$ 182,582.61	$ 2,962,140.77

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
ELEMENTARY BONDS						
Ceres Unified	$ 159,978.34	$ 457,398.85	$ 232,405.00	$ 384,972.19	$	$ 384,972.19
Chatom--1958 Issue	13,307.52	15,377.56	14,675.00	14,010.08		14,010.08
Chatom--1969 Issue	8,762.09	31,860.54	33,100.00	7,522.63		7,522.63
Chatom--Mountain View 1955 Issue	4,475.89	462.17	4,938.06	-0-		-0-
Denair Unified--1953-56 Issue	5,718.67	7,420.49	6,869.16	6,270.00		6,270.00
Denair Unified--1962-73 Issue	42,110.06	154,322.27	154,387.50	42,044.83		42,044.83
Empire--1968-72 Issue	204,490.88	174,574.76	201,092.50	177,973.14		177,973.14
Gustine Unified (Newman-Gustine)	1,558.49	8,520.97	6,495.00	3,584.46		3,584.46
Hart Ransom--1952-67 Issue	5,114.12	18,706.04	18,651.25	5,168.91		5,168.91
Hickman--1970-72 Issue	9,558.48	22,972.72	23,060.00	9,471.20		9,471.20
Hughson--1953-60 Issue	24,611.40	14,019.25	3,750.00	34,880.65		34,880.65
Knights Ferry--1972 Issue	2,785.84	13,146.76	14,250.00	1,682.60		1,682.60
Modesto--1951 Issue	45,164.39	49,308.57	41,250.00	53,222.96		53,222.96
Modesto--1955-59 Issue	51,029.44	129,377.91	113,804.95	66,602.40		66,602.40
Modesto--1962 (A) Issue	13,715.72	73,719.35	54,703.20	32,731.87		32,731.87
Modesto--1964-66 62B, C Issue	28,055.32	78,434.67	71,858.00	34,631.99		34,631.99
Modesto--1969-71 Issue	178,166.39	302,206.04	361,076.24	119,296.19		119,296.19
Newman--1957-66 Issue	14,869.99	23,300.81	25,320.00	12,850.80		12,850.80
Oakdale--1951-59 Issue	11,568.55	16,197.92	22,175.00	5,591.47		5,591.47
Oakdale--1965 Issue	18,847.14	30,123.91	27,203.50	21,767.55		21,767.55
Paradise--1968 Issue	5,125.28	9,405.39	9,500.00	5,030.67		5,030.67
Patterson Unified--1951-56 Issue	9,599.68	17,306.02	20,350.00	6,555.70		6,555.70
Patterson Unified-Grayson	5,914.32	974.92	6,801.74	87.50		87.50
Patterson Unified-Rising Sun	1,097.55	4,960.93	5,450.00	608.48		608.48
Patterson Unified-Newman 1971 Issue	48,917.12	200,812.60	213,375.00	36,354.72		36,354.72
Riverbank--1967 Issue	9,661.55	26,856.24	26,712.50	9,805.29		9,805.29
Roberts Ferry--1970 Issue	8,278.60	9,542.53	9,925.00	7,896.13		7,896.13
Salida--1950-65 Issue	8,705.90	17,656.37	20,003.75	6,358.52		6,358.52
Shiloh--1967-73 Issue	4,084.67	14,327.69	10,922.50	7,489.86		7,489.86
Stanislaus--1953-63 Issue	14,436.47	14,138.18	26,187.50	2,387.15		2,387.15
Stanislaus--1965-68-71 Issue	52,287.87	72,918.09	64,892.50	60,313.46		60,313.46
Sylvan--1951-53 Issue	3,532.45	-0-	1,254.95	2,277.50		2,277.50
Sylvan--1955-71 Issue	97,445.07	292,177.29	295,946.25	93,676.11		93,676.11
Turlock--1956-58 (B) Issue	9,716.17	26,256.83	28,650.00	7,323.00		7,323.00
Turlock--62 A, B, C, D Issue	14,673.55	108,410.16	105,572.50	17,511.21		17,511.21
Turlock--1971 Issue	43,861.37	45,457.34	42,650.00	46,668.71		46,668.71
Valley Home	23,714.65	17,260.62	22,755.00	18,220.27		18,220.27
Waterford--1955-61-68 Issue	20,467.83	19,080.21	22,244.36	17,303.68		17
TOTAL	$ 1,225,408.82	$ 2,518,992.97				

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1976

	Auditor's Balance July 1, 1975	Receipts	Disbursements	Auditor's Balance June 30, 1976	Outstanding Warrants	Treasurer's Balance June 30, 1976
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson--1957-65-68 Issue	$ 54,320.24	$ 60,089.38	$ 55,656.25	$ 58,753.37	$ -0-	$ 58,753.37
Modesto--1955 through 1970 Issue	309,705.41	743,032.23	762,715.19	290,022.45	-0-	290,022.45
Oakdale--1954-65-69 Issue	97,866.73	203,386.85	216,433.75	84,819.83	-0-	84,819.83
Orestimba--1959-65 Issue	53,192.21	60,008.15	60,423.85	52,776.51	-0-	52,776.51
Yosemite Junior College--1955-59 Issue	8,962.99	130,667.01	123,249.90	16,380.10	-0-	16,380.10
TOTAL	$ 524,047.58	$ 1,197,183.62	$ 1,218,478.94	$ 502,752.26	-0-	$ 502,752.26
OTHER SCHOOL FUNDS						
Ceres Unified Commercial Revolving	$ -0-	$ 1,152,233.80	$ 1,152,233.80	$ -0-	$ 153,473.97	$ 153,473.97
County Schools Service	2,239,323.86	39,813,146.56	38,521,745.46	3,530,724.96	329,446.69	3,860,171.65
Stanislaus County Child Development Lab	7,477.40	148,158.95	148,940.15	6,696.20	6,098.52	12,794.72
County Schools Payroll	(27,714.45)	31,686,556.95	31,658,854.58	(12.08)	3,261,748.65	3,261,736.57
County Schools Withholding	69,946.60	414,457.70	411,751.36	72,652.94	-0-	72,652.94
County Schools Area Wide Aid Clear	(53.28)	6,710,571.00	6,710,830.48	(312.76)	-0-	(312.76)
Modesto City Schools--Payroll	-0-	23,806.304.68	23,806,304.68	-0-	2,134,628.14	2,134,628.14
Modesto City Schools--Commercial Revolving	-0-	8,559,159,68	8,559,159.68	-0-	392,415.60	392,415.60
School Equalization Aid	40,223.37	1,841,316.65	1,518,807.60	362,732.42	-0-	362,732.42
Schools--SAF	5,218.41	31.51	5,249.92	-0-	-0-	-0-
YJC--Payroll Revolving	-0-	12,942,522.29	12,942,522.29	-0-	1,096,684.95	1,096,684.95
YJC--Commercial Revolving	-0-	10,489,021.27	10,489,021.27	-0-	234,099.70	234,099.70
TOTAL	$ 2,334,421.91	$137,563,481.04	$135,925,421.27	$ 3,972,481.68	$7,608,596.22	$11,581,077.90
GRAND TOTAL*	$15,658,507.86	$245,697,430.16	$241,233,226.51	$20,122,711.51	$8,242,687.11	$28,365,398.62

*See Auditor's Exhibit I, Schedule A

BONDED INDEBTEDNESS

B O N D E D I N D E B T E D N E S S
1976 - 1977

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6/30/76	Outstanding 6/30/76	Redemptions 1975-76	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	$ 225,000	$ 120,000	$ 105,000	$ 10,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	90,000	245,000	20,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	75,000	220,000	15,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	180,000	820,000	60,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	100,000	400,000	50,000	1974	1983	Dec. 18	4.63
Hart-Ransom Union	8,000	6,000	2,000	6,000	1952	1977	June 15	3.99
Hart-Ransom Union	5,000	-0-	5,000	-0-	1952	1977	June 15	3.61
Hart-Ransom Union	122,000	122,000	-0-	1,000	1952	1976	June 15	2.64
Hart-Ransom Union	179,000	29,000	150,000	5,000	1967	1987	June 6	4.32
Hickman	130,000	35,000	95,000	10,000	1970	1985	Feb. 6	6.90
Hickman	30,000	15,000	15,000	5,000	1972	1977	Aug. 25	4.50
Hughson	210,000	90,000	120,000	-0-	1960	1985	Oct. 1	3.78
Knights Ferry	100,000	40,000	60,000	10,000	1972	1982	June 6	4.69
Modesto	1,000,000	960,000	40,000	40,000	1951	1976	Dec. 15	1.86
Modesto	1,185,000	960,000	225,000	50,000	1955	1980	Mar. 1	2.27
Modesto	1,150,000	765,000	385,000	45,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	560,000	440,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	480,000	520,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	100,000	150,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	330,000	1,990,000	90,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	500,000	1,500,000	100,000	1971	1991	Mar. 16	4.24
Mountain View	69,000	69,000	-0-	4,000	1955	1975	Dec. 15	3.31
Oakdale	10,000	10,000	-0-	5,000	1953	1975	Dec. 15	3.09
Oakdale	275,000	235,000	40,000	15,000	1959	1979	June 15	3.93
Oakdale	385,000	175,000	210,000	20,000	1965	1985	Feb. 15	3.26
Paradise	110,000	25,000	85,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	70,000	270,000	15,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	10,000	70,000	5,000	1970	1989	Nov. 10	6.84
Salida	77,000	77,000	-0-	3,000	1950	1975	Dec. 15	2.18
Salida	60,000	42,000	18,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	60,000	80,000	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	36,000	89,000	6,000	1967	1987	June 13	4.36
Shiloh	25,000	10,000	15,000	-0-	1973	1978	May 22	4.91
Stanislaus Union	64,000	64,000	-0-	5,000	1956	1976	June 15	3.43
Stanislaus Union	110,000	110,000	-0-	15,000	1960	1976	Feb. 1	4.23
Stanislaus Union	35,000	30,000	5,000	5,000	1961	1977	June 1	3.71
Stanislaus Union	120,000	80,000	40,000	30,000	1965	1977	Jan. 3	3.45
Stanislaus Union	90,000	31,000	59,000	10,000	1967	1978	May 29	4.17
Stanislaus Union	130,000	-0-	130,000	-0-	1967	1980	May 29	4.17
Stanislaus Union	30,000	-0-	30,000	-0-	1968	1979	Aug. 9	4.74
Stanislaus Union	5,000	-0-	5,000	-0-	1968	1979	Aug. 9	4.74
Stanislaus Union	10,000	-0-	10,000	-0-	1968	1979	Aug. 9	4.74
Stanislaus Union	60,000	50,000	10,000	10,000	1971	1976	Aug. 27	4.60

B O N D E D I N D E B T E D N E S S
1976 - 1977

ELEMENTARY SCHOOLS, Continued	Amount of Issue	Redeemed to 6/30/76	Outstanding 6/30/76	Redemptions 1975-76	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Sylvan Union	$ 3,000	$ 1,000	$ 2,000	$ -0-	1953	1976	June 15	3.73
Sylvan Union	165,000	115,000	50,000	10,000	1959	1979	Oct. 1	4.13
Sylvan Union	94,000	65,000	29,000	5,000	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	60,000	35,000	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	60,000	40,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	100,000	90,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	210,000	10,000	200,000	10,000	1966	1991	Feb. 1	4.11
Sylvan Union	155,000	30,000	125,000	10,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	30,000	90,000	5,000	1968	1987	Feb. 6	4.65
Sylvan Union	125,000	70,000	55,000	25,000	1969	1978	Feb. 18	4.59
Sylvan Union	350,000	90,000	260,000	10,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	200,000	1,115,000	100,000	1974	1984	Apr. 15	4.61
Sylvan Union	185,000	-0-	185,000	-0-	1975	1980	Dec. 8	5.15
Turlock	210,000	210,000	-0-	15,000	1956	1976	June 15	2.77
Turlock	190,000	105,000	85,000	10,000	1962	1981	Jan. 15	3.44
Turlock	280,000	195,000	85,000	30,000	1962	1981	Jan. 15	3.42
Turlock	305,000	165,000	140,000	25,000	1965	1981	Jan. 14	2.97
Turlock	375,000	65,000	310,000	25,000	1966	1986	May 24	3.72
Turlock	40,000	7,000	33,000	3,000	1967	1985	Apr. 25	3.88
Turlock	200,000	160,000	40,000	40,000	1971	1976	Sept. 7	4.35
Valley Home	265,000	30,000	235,000	10,000	1974	1984	Sept.22	4.93
Waterford	25,000	25,000	-0-	2,000	1955	1975	Dec. 15	3.31
Waterford	64,000	42,000	22,000	3,000	1961	1982	Sept. 1	3.87
Waterford	160,000	40,000	120,000	10,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	$20,615,000	$8,616,000	$11,999,000	$1,141,000				
HIGH SCHOOLS								
Hughson	345,000	270,000	75,000	15,000	1957	1982	Sept.15	4.25
Hughson	399,000	120,000	279,000	20,000	1965	1989	Dec. 8	3.79
Hughson	60,000	46,000	14,000	6,000	1968	1977	Nov. 4	4.68
Modesto	1,620,000	1,320,000	300,000	80,000	1955	1980	Mar. 1	2.27
Modesto	1,250,000	850,000	400,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,250,000	700,000	550,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	520,000	480,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	400,000	650,000	40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	650,000	600,000	100,000	1968	1983	May 21	4.17
Modesto	2,615,000	240,000	2,375,000	70,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	325,000	975,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	73,000	68,000	5,000	35,000	1954	1977	Mar. 15	3.10

B O N D E D I N D E B T E D N E S S
1976 - 1977

HIGH SCHOOLS, Continued	Amounte of Issue	Redeemed to 6/30/76	Outstanding 6/30/76	Redemptions 1975-76	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Oakdale Joint Union	1,275,000	610,000	665,000	70,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	305,000	420,000	65,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	$14,212,000	6,424,000	7,788,000	706,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	725,000	35,000	690,000	10,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	150,000	550,000	25,000	1968	1993	Oct. 30	4.82
Ceres Unified	250,000	200,000	50,000	50,000	1971	1976	Nov. 19	3.59
Ceres Unified	200,000	-0-	200,000	-0-	1975	1978	July 11	4.95
Ceres Unified	375,000	-0-	375,000	-0-	1976	1978	Sept.12	4.79
Ceres Elementary	200,000	160,000	40,000	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	120,000	30,000	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	125,000	60,000	10,000	1961	1962	Apr. 1	3.57
Westport	85,000	27,000	58,000	7,000	1963	1982	Sept.15	3.34
Ceres High	307,000	307,000	-0-	12,000	1950	1975	Aug. 11	2.25
Ceres High	152,000	82,000	70,000	15,000	1955	1980	Mar. 1	3.09
Ceres High	250,000	120,000	130,000	10,000	1965	1989	Aug. 1	3.55
Denair	135,000	129,000	6,000	6,000	1956	1976	June 15	3.34
Denair	180,000	140,000	40,000	10,000	1962	1982	May 1	3.37
Denair	120,000	35,000	85,000	5,000	1966	1986	July 11	4.25
Denair	170,000	10,000	160,000	5,000	1967	1991	Dec. 26	5.00
Denair	40,000	40,000	-0-	10,000	1969	1976	Feb. 7	4.99
Denair	240,000	75,000	165,000	15,000	1971	1986	Mar. 30	5.00
Denair	50,000	40,000	10,000	10,000	1972	1977	Jan. 14	4.50
Denair	290,000	50,000	240,000	20,000	1972	1988	May 11	5.41
Denair	210,000	30,000	180,000	30,000	1975	1982	Apr. 1	5.05
Newman-Crows Landing:								
Newman Elementary	260,000	190,000	70,000	10,000	1957	1982	Sept. 1	4.16
Newman Elementary	115,000	60,000	55,000	10,000	1966	1982	Apr. 15	4.19
Newman-Gustine Unified	123,000	18,000	105,000	2,000	1966	1991	Nov. 1	4.55
Orestimba High	730,000	570,000	160,000	40,000	1959	1979	July 1	4.15
Orestimba High	69,000	-0--	69,000	-0-	1961	1981	Sept.15	3.99
Orestimba High	160,000	-0-	160,000	-0-	1964	1985	Oct. 15	3.60
Orestimba High	168,000	-0-	168,000	-0-	1965	1989	Nov. 30	3.83
Patterson:								
Grayson	126,000	126,000	-0-	5,000	1950	1975	Dec. 15	2.17
Patterson Elementary	265,000	265,000	-0-	10,000	1951	1976	Feb. 1	1.87
Patterson Elementary	17,000	6,000	11,000	3,000	1952	1977	Dec. 15	3.95
Patterson Elementary	150,000	100,000	50,000	5,000	1956	1981	Apr. 15	3.00

B O N D E D I N D E B T E D N E S S
1976 - 1977

UNIFIED SCHOOLS, Continued	Amount of Issue	Redeemed to 6/30/76	Outstanding 6/30/76	Redemptions 1975-76	Year of Issue	Maturity	Bonds Payable	Effective Interest Rate
Patterson Joint Unified	$ 1,880,000	$ 575,000	$ 1,305,000	$ 150,000	1971	1983	Feb. 16	4.43
Rising Sun	120,000	110,000	10,000	5,000	1954	1978	Jan. 15	2.96
TOTAL UNIFIED SCHOOLS	$ 9,197,000	$3,895,000	$ 5,302,000	$ 504,000				
JUNIOR COLLEGE								
Yosemite (MJC)	$ 1,500,000	$1,240,000	$ 260,000	$ 65,000	1955	1980	Mar. 1	2.26
Yosemite (MJC)	1,000,000	680,000	320,000	40,000	1959	1984	Mar. 15	3.41
TOTAL JUNIOR COLLEGE	$ 2,500,000	$1,920,000	$ 580,000	$ 105,000				
GENERAL COUNTY								
Bridge & Court House	$ 2,500,000	$1,990,000	$ 510,000	$ 85,000	1957	1982	June 15	3.26
Bridge & Court House	1,000,000	820,000	180,000	30,000	1958	1982	June 15	2.57
Bridge & Court House	1,000,000	830,000	170,000	45,000	1961	1982	June 15	2.98
Bridge & Court House	1,000,000	750,000	250,000	50,000	1963	1982	June 15	2.80
Bridge & Court House	700,000	250,000	450,000	50,000	1971	1982	June 15	4.04
TOTAL GENERAL COUNTY	$ 6,200,000	$4,640,000	$ 1,560,000	$ 260,000				
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 24,000	$ 96,000	$ 4,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	71,000	54,000	3,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	15,000	135,000	3,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	22,000	63,000	2,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	22,000	85,000	3,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	5,000	245,000	1,000	1971	2011	Jan. 8	4.75
Knights Ferry Comm. Serv.	46,000	1,272	44,728	1,272	1974	2012	Jan. 1	5.00
Oak Valley Hospital	1,500,000	450,000	1,050,000	150,000	1972	1982	Apr. 15	4.18
Patterson Hospital	350,000	65,000	285,000	15,000	1967	1987	July 1	4.31
Salida Sanitary	210,000	115,000	95,000	5,000	1952	1992	June 15	4186
Waterford Comm. Services	137,000	56,000	81,000	6,000	1957	1988	Dec. 15	5.00
TOTAL MISCELLANEOUS SPECIAL DISTRICTS	$ 3,080,000	$ 846,272	$ 2,233,728	$ 193,272				
GRAND TOTAL	$55,804,000	$26,341,272	$29,462,728	$2,909,272				

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AS OF
JUNE 30, 1975 AND JUNE 30, 1976

GENERAL FIXED ASSETS (1)	June 30, 1975	June 30, 1976
Land	$ 3,049,996.65	$ 3,065,065.20*
Structures and Improvements	17,295,146.79	23,279,213.35*
Equipment	3,013,981.62	4,314,454.10*
Total General Fixed Assets	$ 23,359,125.06	$ 30,658,732.65
INVESTMENT IN GENERAL FIXED ASSETS		
From General Funds	$ 18,467,904.79	$ 18,731,058.90
From Road Fund	322,961.77	929,106.56
From Revenue Sharing Fund	4,568,258.50	10,998,567.19
Total Investment in General Fixed Assets	$ 23,359,125.06	$ 30,658,732.65*

(1) See Exhibit XI, Schedule A.
*See Auditor's Exhibit I

AUDITOR'S EXHIBIT XI
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1976

	Balance June 30, 1975	Purchases	Additions and Transfers In	Deductions and Transfers Out	Disposals and Adjustments	Balance June 30, 1976
LAND	$ 3,049,996.65	$ 15,068.55	$	$	$	$ 3,065,065.20
STRUCTURES AND IMPROVEMENTS	17,295,146.79	5,984,066.56				23,279,213.35
EQUIPMENT						
Administration Building Furnishings	-0-	435,617.24				435,617.24
Agricultural Commissioner	24,789.51	596.78				25,386.29
Agricultural Extension Service	32,309.44	1,426.36			384.24	33,351.56
Alcoholic Treatment Program	27,373.37	3,542.72			.05	30,916.04
Air Pollution	15,770.40	3,789.34				19,559.74
Animal Shelter	11,800.43	337.08				12,137.51
Area II SSI Alert	5,577.39	860.81			332.00	6,106.20
Area II ATAAP	1,017.07	5,489.42				6,506.49
Assessor	110,522.45	4,340.97			134.52	114,728.90
Auditor-Controller	50,864.74	234.83	456.62	1,789.20	4,529.94	45,237.05
Board of Supervisors	2,318.65	1,409.22				3,727.87
Buildings and Grounds:						
Center No. 1	23,579.89	2,312.78				25,892.67
Center No. 3	2,698.46	408.97				3,107.43
Chief Administrative Officer	11,271.44	1,974.14	116.55	2,201.23	286.00	10,874.90
Clerk	79,382.74	11,898.28			131.37	91,149.65
Clerk-Elections	121,640.74	43,071.20				164,711.94
Consumer Affairs	1,423.84	-0-	145.17			1,569.01
County Counsel	7,469.53	249.10		510.39		7,208.24
Counsel on Criminal Justice	1,010.34	-0-			(1,619.24)	2,629.58
Court Reporters	2,420.50	-0-				2,420.50
District Attorney	40,013.24	6,403.42			2,812.93	43,603.73
District Attorney-Family Support Division	9,455.51	8,596.76		1,348.19	(1,269.72)	17,973.80
Drug Enforcement Unit	20,446.33	1,992.74				22,439.07
Fire Warden	41,102.91	27,037.63	227.29	653.67	100.00	67,614.16
Fish and Game	831.02	747.62				1,578.64
Health:						
Administrative Division	72,182.55	3,579.26		3,417.04	227.55	72,117.22
Child Health Disability Prevention	3,809.55	20,265.87				24,075.42
Crippled Children	7,584.71	577.17				8,161.88
Disaster Trailer	3,087.99	50.84				3,138.83
Heroin Addiction Treatment Program	4,745.70	2,334.52		1,099.35		5,980.87
Honor Farm	56,581.16	4,263.22	44.84	2,000.00	3,396.23	55,492.99
Hospital	595,658.09	68,102.95	2,027.95	68,376.42	176.37	597,236.20
Hospital-Special Federal Health Projects	875.99	-0-		875.99		-0-
Jail	23,820.54	3,353.20	43.61	1,634.25		25,583.10

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1976

EQUIPMENT, Continued	Balance June 30, 1975	Purchases	Additions and Transfers In	Deductions and Transfers Out	Disposals and Adjustments	Balance June 30, 1976
Justice Courts:						
Ceres	$ 10,309.99	$ -0-	$	$ 10,198.74	$	$ 111.25
Newman	1,828.05	-0-		203.43	-0-	1,624.62
Oakdale-Waterford	1,859.72	330.72				2,190.44
Patterson	2,554.93	885.10				3,440.03
Riverbank	1,254.84					1,254.84
Turlock	7,967.57	715.50				8,683.07
Juvenile Hall	13,360.94	1,111.48		217.74		14,254.68
Law Library	964.71					964.71
Library	336,666.99	50,709.24	3,480.64	7,393.62	597.59	382,865.66
Marshal	3,721.44	251.70				3,973.14
Mental Health	58,529.36	22,076.29	815.70	903.90	(227.54)	80,744.99
Mental Health-Emergency Services (1)	-0-	5,259.20				5,259.20
Municipal Court	65,871.17	2,343.17	399.89		(196.28)	68,810.51
Museum of History	500.00					500.00
Office of Emergency Service	3,893.54		388.08			4,281.62
Parks	133,953.69	16,139.06			1,055.00	149,037.75
Personnel	6,059.52	786.10	21.97	145.18		6,722.41
Planning Commission	13,106.61	262.67	3.62			13,372.90
Probation:						
General	51,621.63	3,071.96		1,099.12		53,594.47
In Custody Counselor (1)	-0-	-0-	1,099.12			1,099.12
Institutional Probation Officer	330.88	-0-				330.88
Institutional Training Program	108.29			108.29		-0-
Intensive Supervision	36,666.82				(4,399.00)	41,065.82
Vocational Resources	435.81					435.81
Public Defender	5,573.92	1,900.30		374.26		7,099.96
Public Employment Program Title V	29,506.80		851.62	1,889.24	(.03)	28,469.21
Public Employment Program Title VI	7,989.35					7,989.35
Public Works:						
Abandoned Vehicle	111.30					111.30
Administrative Division	15,015.92	435.56				15,451.48
Building Division	3,640.07					3,640.07
Engineering Division	78,498.34	3,092.80				81,591.14
Road and Bridge Division	53,008.42	2,095.59				55,104.01
Morgan Shop-Road Fund (1)	-0-	610,260.97		5,042.50		605,218.47
Purchasing Agent	15,668.27	322.70		2,142.82	118.45	13,729.70
Radio Network	123,417.88					123,417.88
Scooper (1)	-0-	648.72	1,623.44			2,272.16
Sheriff, Coroner, Public Adm., & Public Guardian	170,878.65	18,457.71	194.12	1,742.41	987.75	186,800.32
Socialization and Rehabilitation Team	11,734.42					11,734.42
South County Services-Mental Health (1)	-0-	1,670.14				1,670.14
Special Public Library Services	11,880.00					11,880.00

(1) New Departments

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1976

	Balance June 30, 1975	Purchases	Additions and Transfers In	Deductions and Transfers Out	Disposals and Adjustments	Balance June 30, 1976
EQUIPMENT, Continued						
Stanislaus Area Association of Governments	$ 2,887.27	$ 137.95	$	$	$	$ 3,025.22
Stanislaus County Manpower Planning	6,115.07	1,249.44	1,594.24		330.72	8,628.03
Superintendent of Schools-General Fund	28,915.20	395.28			(40.03)	29,350.51
Superior Court	36,055.73	187.60				36,243.33
Treasurer and Tax Collector	39,344.39					39,344.39
Treasurer-Collection Division	7,214.25	622.73		250.00	(361.53)	7,948.51
Veterans' Service Office	1,956.35					1,956.35
Welfare:						
Administrative and Adoptions Division	172,719.10	1,546.88		10,824.55	386.98	163,054.45
Warehouse-Unassigned Equipment	26,848.20	-0-	113,551.12	644.06	103,484.20	36,271.06
Total Equipment	$ 3,013,981.62	$1,411,831.00	$127,085.59	$ 127,085.59	$111,358.52	$ 4,314,454.10
TOTAL GENERAL FIXED ASSETS	$23,359,125.06	$7,410,966.11	$127,085.59	$ 127,085.59	$111,358.52	$30,658,732.65

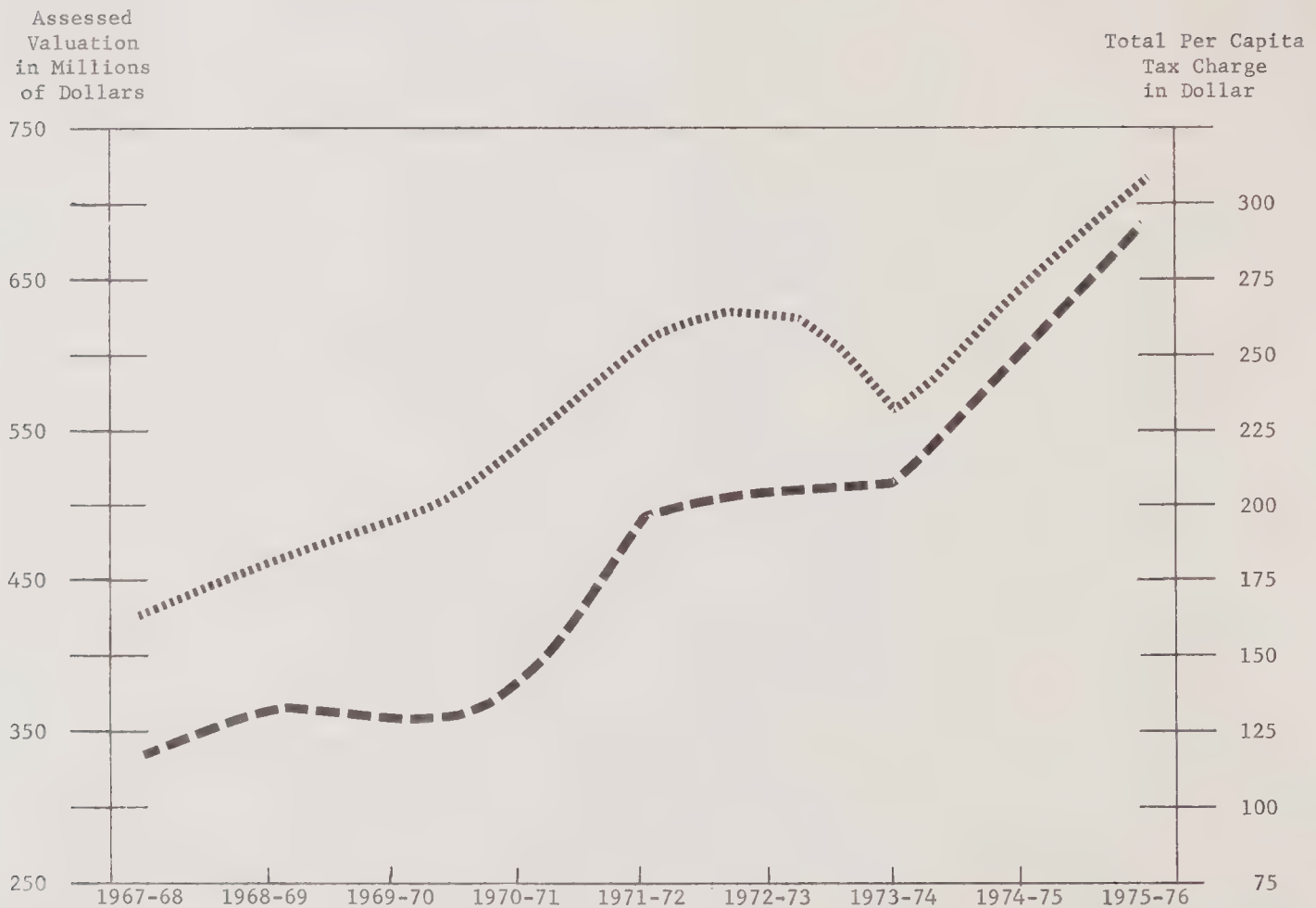
SCHEDULE B

General County Expenditures for Fixed Assets			$ 7,434,981.79*
Less Items under $100.00			34,991.40
Less Office of Emergency Services (Surplus Property)			242.37
Total General County Fixed Assets - Addition			$ 7,399,748.02
General Fixed Assets Purchased (Schedule A, Above)			$ 7,410,966.11
Less Non-General County Departments:			
Air Pollution	$ 3,789.34		
ATAAP	6,333.07		
SSI Alert	860.81		
S.A.A.G.	234.87		11,218.09
Total General County Fixed Assets - Addition			$ 7,399,748.02

*See Auditor's Exhibit II, Schedule E.

STATISTICAL SECTION

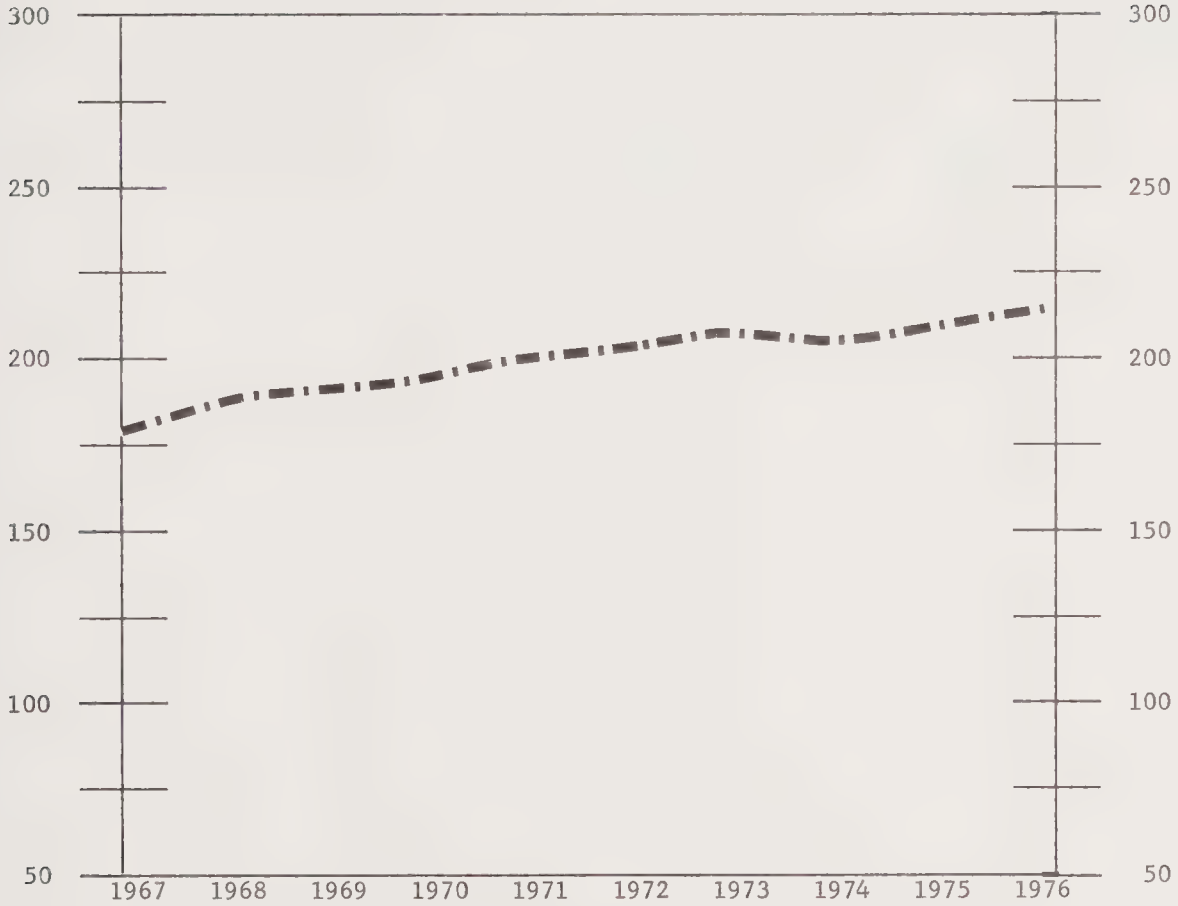
Delinquent Penalties and Costs	Sales Taxes	Franchise Taxes	Occupancy Tax	Property Transfer Tax
$ 50,330.99	$ 992,263.01	$ 50,098.83	$ 24,187.61	$
54,807.48	1,056,546.70	51,657.60	25,838.75	36,631.71
91,667.46	1,124,075.51	52,373.69	21,400.92	80,595.82
77,730.44	1,211,875.63	53,731.62	21,955.27	76,530.84
80,013.52	1,251,701.90	52,515.72	21,943.74	80,943.64
110,703.16	1,567,949.41	59,377.78	23,445.64	125,884.39
138,905.96	1,681,455.17	61,336.09	20,696.88	147,739.44
71,288.10	2,056,371.83	72,248.80	21,106.19	171,117.93
59,952.75	2,208,794.39	84,397.97	29,674.21	130,837.64
103,283.91	2,459,082.53	84,700.04	33,752.08	197,689.46



Fiscal Year	Assessed Valuation: Inside Cities	Assessed Valuation: Outside Cities	Assessed Valuation: Total County	Assessed Valuation: Per Capita	Tax Charge Per Capita: General County	Tax Charge Per Capita: Special Districts	Tax Charge Per Capita: Schools	Tax Charge Per Capita: Total
1967-68	132,144,090	208,647,270	340,791,360	1,870	54.85	6.06	103.37	164.28
1968-69	140,633,090	214,877,190	355,510,280	1,892	62.29	6.50	110.13	178.92
1969-70	136,781,947	214,771,881	351,553,828*	1,850	65.02	7.39	119.09	191.50
1970-71	147,630,714	224,043,817	371,674,531	1,910	86.63	7.65	129.39	223.67
1971-72	198,257,173	289,044,600	487,301,773**	2,451	92.62	8.00	151.10	251.72
1972-73	220,117,986	296,304,202	516,422,188	2,491	91.94	8.88	160.94	261.76
1973-74	227,979,468	295,556,215	523,535,683	2,475	73.02	8.89	148.30	230.21
1974-75	273,005,920	325,838,856	598,844,776	2,846	79.58	9.71	178.14	267.43
1975-76	323,722,280	354,654,942	678,377,222	3,176	93.70	10.79	200.57	305.06

* The 1969 decline in assessed valuation was due to the granting of the 15 percent Business Inventory Exemption, the $750 Homeowner Exemption, and the Household Personalty Exemption for the first time. ** The 1971 increase in assessed valuation was due to state legislation which required all counties to assess property at 25 percent of market value. Stanislaus County had previously been using a 20 percent factor.

COUNTY POPULATION
AS OF JANUARY 1ST



Year	Estimated Population
1967	182,200
1968	187,900
1969	190,000
1970	194,506
1971	198,785
1972	207,300
1973	211,500
1974	210,400
1975	213,600
1976	227,100

COUNTY TAX RATE
LAST 10 FISCAL YEARS

	Tax Rate	
	County Wide	Less Than County Wide
1967-68	2.92	2.95
1968-69	3.30	3.34
1969-70	3.25	3.45
1970-71	4.604	4.64
1971-72	3.68	3.72
1972-73	3.67	3.70
1973-74	2.87	2.90
1974-75	2.768	2.80
1975-76	2.94	2.98

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100

Annual Averages

Calendar Year	United States	California Metropolitan	San Francisco Bay Counties	California As Of March 31
1967	100.0	100.0	100.00	98.2
1968	104.2	104.1	104.5	103.1
1969	109.8	109.3	110.2	107.9
1970	116.3	114.9	115.8	113.1
1971	121.3	119.1	120.1	117.7
1972	125.3	123.1	124.3	121.7
1973	133.1	130.2	131.5	127.4
1974	147.7	143.5	144.4	138.4
1975	161.2	158.4	159.1	155.4
1976	170.1*	167.3*	166.9*	164.7

*As of June 30, 1976

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1967	$27,689,499.98	$ 2,755,262.65	$30,444,762.63	$29,861,431.44	$ 583,331.19	1.916%
1968	29,404,864.53	3,037,332.02	32,442,196.55	31,906,173.64	536,022.91	1.652%
1969	33,002,344.33	3,317,958.01	36,320,302.34	35,601,275.12	719,027.22	1.979%
1970	34,481,081.71	3,441,528.88	37,922,610.59	37,092,582.94	830,027.65	2.189%
1971	42,728,226.45	3,366,293.76	46,094,520.21	44,933,487.58	1,161,032.63	2.519%
1972	48,279,182.67	5,019,532.24	53,298,714.91	52,147,515.50	1,151,199.41	2.160%
1973	53,218,123.34	4,713,500.25	57,931,623.59	56,925,254.78	1,006,368.81	1.737%
1974	47,380,788.10	4,593,701.57	51,974,489.67	51,156,164.22	818,325.45	1.574%
1975	55,576,743.34	4,829,291.69	60,406,035.03	59,330,633.35	1,075,401.68	1.780%
1976	64,346,401.83	5,596,030.46	69,720,122.55	68,720,122.55	1,222,309.74	1.753%

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1976

	Secured Taxes 1975-1976	Unsecured Taxes 1975-1976	Total 1975-1976
CHARGE			
Tax Collector's Roll	$ 60,562,458.34	$ 5,440,582.66	$ 66,003,041.00
Utility Roll	3,537,097.64	-0-	3,537,097.64
Penalty Charges - 1st Installment	64,188.44	19,146.46	83,334.90
Penalty Charges - 2nd Installment	72,575.94	-0-	72,575.94
Interest (Penal)	7,818.20	12,475.75	20,293.95
Costs	12,303.00	-0-	12,303.00
Net Board Adjustments	89,960.27	123,825.59	213,785.86
Total Charge	$ 64,346,401.83	$ 5,596,030.46	$ 69,942,432.29
COLLECTIONS			
Through June 30, 1976	$ 63,259,549.88	$ 5,460,572.67	$ 68,720,122.55
DELINQUENT BALANCE - June 30, 1976	$ 1,086,851.95	$ 135,457.79	$ 1,222,309.74